

NHamp
352.07
B74
1992

Town of Boscawen

ANNUAL REPORT

1992



Ross Express has become a major trucking firm since Charles Ross, Jr. moved the business to Boscawen in 1956. Charles Ross III bought the business from his father in 1981. With the aid of 50 employees, general freight is hauled in direct service overnight throughout New Hampshire, Maine and Vermont from connections in the rest of the U.S., Canada and Puerto Rico.

Selectmen's Office

17 High Street, Boscawen, NH 03303; Phone: 796-2426; Office Hours: Monday-Friday 8:00 a.m.-5:00 p.m.

Theodore J. Houston, Jr.; Thomas Danko, Chairman; Douglas R. Supry; Sherlene B. Fisher, Adm. Assist.; Jodi Welch, Secretary.

Selectmen's Meetings are held at 17 High St. on 2nd and 4th Wednesday of each month at 4:00 p.m.

Zoning Board of Adjustment

16 High Street, Boscawen, NH 03303

Kenneth Marshall, Chairman

Robert Knowlton, Zoning Officer; Phone: 796-2105; Office Phone: 796-2478; Pam Davis, Secretary; 796-2426.

Zoning Board Meetings are held at 16 High St. on 4th Tuesday of each month at 7:30 p.m.

Planning Board

16 High Street, Boscawen, NH 03303

Greg Placy, Chairman; Phone: 796-2439; Office Phone: 796-2478; Pam Davis, Secretary; 796-2426.

Planning Board Meetings are held at 16 High St. on 2nd Tuesday of each month at 7:00 p.m.

Treasurer-Bookkeeper

Patricia Knight; Office Phone: 796-2343

Tax Collector

Phyllis Hewey, 17 High Street, Boscawen, NH 03303; Phone: 796-2426; Office Hours: Tuesday, Wednesday & Thursday 8:30 a.m.-12:30 p.m., 1:00 p.m.-5:00 p.m.

Town Clerk

Barbara Holmes, 17 High Street, Boscawen, NH 03303; Phone: 796-2426; Office Hours: Tuesday, Wednesday & Thursday 8:30 a.m.-12:30 p.m., 1:00 p.m.-5:00 p.m.

Penacook-Boscawen Water Precinct

9 Woodbury Lane, Boscawen, NH 03303; Phone: 796-2206; Teddy Hooper, Secretary; Office Hours: Wednesday 9:00 a.m.-1:00 p.m.

Public Works Director

Richard Hollins, 13 Woodbury Lane, Boscawen, NH 03303; Phone: 796-2207.

Boscawen Transfer Station

Corn Hill Road; Hours: Wednesday & Saturday 7:30 a.m.-3:30 p.m. (Dump sticker required—obtained at the Transfer Station or at the Town Office)

Police Department

Mark Pepler, Chief, 19 High Street, Boscawen, NH 03303; Norma Houston, Clerk/Dispatcher; Phone 796-2277 (Emergency)

Health Officer

John Dagata; Phone 796-2609

Welfare Officer

Evelyn Beauly; Phone 796-2426

Fire Department

Roland "Joe" Bartlett, Chief, 17 High Street Boscawen, NH 03303.

Burning Permits—Contact: Joe Bartlett, 796-2157; Ray Fisher, 796-2498

Town Moderator

Rick A. Trombly

Supervisors of the Checklist

Carl Glover, Sr. Chairman; Stanley Ford; Walter Bowen III

Public Libraries

Main Library: Tuesday, 1:30-6:00 p.m.; Thursday, 3:00-7:00 p.m.; Librarian—Barbara Keegan

Branch Library: Monday, 2:30-6:30 p.m.; Wednesday 2:30-7:00 p.m.; Librarian—Bernadette Randlett

Boscawen Congregational Church

Dawn Berry, Minister, 12 High Street, Boscawen, NH 03303; Phone 796-2565

Post Office

228 King Street, Boscawen, NH 03303

Postmistress: Laura Lane

Hours: Monday-Friday, 10:00 a.m.-12:00 noon & 3:30 p.m.-5:30 p.m.; Saturday, 11:00 a.m.-1:00 p.m.

Life Safety Code Officer

Harold Hamilton; Phone 796-2426; or Phone 753-9451 (after 5:00 p.m.)

Genealogical/Historical Information

Dorothy Sanborn, 796-2582 (summer residence), 796-2211 (winter residence); Henrietta Kenney, 796-2164; Virginia Colby, 225-3122; Ronald Reed, President, Boscawen Historical Society, 796-2236

Conservation Commission

Charles Niebling, Chairman

Conservation Commission Meeting held 4th Thursday of each month at 16 High St., Boscawen, NH 03303 at 7:30 p.m.

Town Meetings

Held 2nd Tuesday of March, Boscawen Town Hall

EMERGENCY TELEPHONE NUMBERS

Police — 796-2277

Fire/Rescue — 1-225-3355

Town

of

Boscawen

Annual Report

TABLE OF CONTENTS

Information	Inside Front Cover
Dedication.....	5
List of Town Officials	6
Warrant	10
Selectmen's Report	13
Budget.....	14
Budget Committee Report	16
Town Meeting Minutes.....	17
Sources of Revenue	28
Statement of Appropriations	30
Auditor's Letter	33
Summary Inventory of Valuation.....	34
Comparative Statement of Appropriations	36
Financial Report	38
Municipal Bond Bank.....	45
Schedule of Town Property	46
Town Clerk's Report/Vital Statistics	48
Tax Collector's Report.....	49
Treasurer's Report	52
Police Department Chief's Message	59
Police Department Budget.....	60
Highway Department Budget/Solid Waste.....	61
Concord Regional Solid Waste.....	63
Boscawen Fire Department Report	64
Boscawen Fire Department Listing.....	65
Town Forest and Fire Warden's Report	66
Health Officer's Report.....	67
Report of the Trustees of Trust Funds	68
Boscawen Public Library Report	70
Boscawen Public Library Budget/ Expenditures	71
Human Service Report.....	73
Parks and Recreation Report.....	75
Central NH Regional Planning	76
Life Safety Code Officer's Report.....	78
Cemetery Trustees.....	79
Old Home Day Report	81
Old Home Day Financial Statement.....	82
Concord Regional Visiting Nurse Association	83
Report of the Conservation Commission.....	85
Upper Merrimack River Committee	87
Zoning Officer's Report	88
Zoning Board Report.....	89
Vital Statistics (Deaths, Births, Marriages).....	90
Water Precinct.....	95

"OUTSTANDING VOLUNTEER"**Helen K. Houston**

1992 Governor's Volunteer Recognition Award

Boscawen Historical Society Charter Member. 1st V. Pres. 1979-1985
 Boscawen Woman's Club 1967-present. Secretary 1976-1977, 1984-1985.
 Ways & Means Committee Chairman 1986-1991,

Sunshine Committee 1986-present.

State Federation Honor Roll 1979-1980.

General Federation of Women's Clubs 1992 Outstanding Volunteer

Boscawen Congregational Church Clerk 1975-1986,

Assistant Treasurer 1987-present,

Deacon 1991-present. Ladies Aid President 1967-1975.

Involvement in the "Historic Boscawen 1733" sign replacement.

Ezekiel Webster Grange 1967-present. Secretary 1988-present,

Overseer Grange Home Economics Committee 1970-present,

Chairman 1990-present

Merrimack County Home Auxiliary 1970-present, President 1989-present

Volunteer Merrimack County Home 1970-present.

Church Women United Boscawen Representative, Secretary 1992-1993

To count the hours of service Helen has given to our community
 would be impossible.

To know Helen is to learn the true meaning of "giving of one's self."

TOWN OFFICERS 1992

MODERATOR..... Rick Trombly

SELECTMEN

Thomas Danko, Chairman..... Term expires 1995
 *Dana W. Smith Term expires 1994
 Douglas R. Supry Term expires 1993
 Theodore J. Houston, Jr. Term expires 1993

ADMINISTRATIVE ASSISTANT..... Sherlene Fisher

SELECTMEN SECRETARY Jodi Welch

TOWN CLERK..... Barbara Holmes 1992

TREASURER..... Patricia Knight 1992

COLLECTOR OF TAXES Phyllis J. Hewey

SUPERVISORS OF THE CHECKLIST

Stanley Ford Walter Bowen III Carl S. Glover
 *William R. Bevans *Paul Weeks

POLICE DEPARTMENT

Chief Mark Pepler	Special Officer Leonard O'Keefe
Sergeant David Croft	Special Officer Peter Brigham
Officer John Murray	Special Officer George Cushman
Officer Peter Shephard	Special Officer Robert Bunnell
	Special Officer James Lavery
PD-Clerk/Dispatcher	Elizabeth N. Houston
School Crossing Guard	Vernon Merchant

HEALTH OFFICER..... John Dagata

LIFE SAFETY OFFICER..... Harold Hamilton

LIBRARY TRUSTEES

Dorothy Sanborn..... Term expires 1993
 Alma Dean..... Term expires 1993
 Lucile Carlson Term expires 1994
 Todd West, Chairman Term expires 1994
 Mary Weeks..... Term expires 1995

FOREST FIRE WARDEN..... Roland Bartlett – Appointed

*Resigned

DEPUTY FIRE WARDENS

Ray Fisher	Gus Swenson
Mark Bailey	Peter Kenney
Robert York	

OFFICIAL WEIGHERS

Robert A. Davis	Fred Supry
Charles Scheys	Agnes M. Marshall

SURVEYORS OF WOOD AND LUMBER

Charles Brown	William Bailey, Jr.	Fred Egounis
---------------	---------------------	--------------

FENCE VIEWERS

Ray Fisher	Douglas R. Supry
------------	------------------

TRUSTEES OF TRUST FUNDS

Kathleen Jaworski	Doris Silver, Treasurer	Cynthia Houston
-------------------	-------------------------	-----------------

BUDGET COMMITTEE

Ronald Reed, Chairman	Term expires 1993
Sandra Bordeur	Term expires 1993
* William Harmon	Term expires 1994
Janet Moore	Term expires 1994
William Bevans	Term expires 1995
James F. Colby	Term expires 1995
William Heinz	Term expires 1995
Jack W. Pillsbury	Term expires 1994

PUBLIC WORKS DIRECTOR Richard Hollins – Appointed

SEXTON OF CEMETERIES Richard Hollins – Appointed

TRAILER PARK INSPECTOR..... Robert Knowlton

CIVIL DEFENSE DIRECTOR.....Earl Houston

PLANNING BOARD

Thomas Danko	Member ex-officio
Ronald Butler	Term expires May 6, 1994
* Joy Sloane	Term expires April 14, 1995
+Robert Knowlton	Term expires May 31, 1994
Jean Drew	Term expires July 13, 1992

*Resigned
+Town Representative to the Central New Hampshire Regional Planning Commission

Katherine Schneider.....	Term expires April 10, 1994
Greg Placy	Term expires June 20, 1993
Peter Kenney	Term expires June 19, 1994
William Urbach	Term expires June 19, 1994

Alternates

James Aznive.....	Term expires July 22, 1995
* Michael Rich	Term expires February 8, 1992
Denice Destefano.....	Term expires April 14, 1995
Planning Board Secretary.....	Pamela Davis

ZONING BOARD OF ADJUSTMENT

Marie Sherman	Term expires April 16, 1993
Roger Sanborn	Term expires May 6, 1994
Edward Downer	Term expires April 6, 1995
+ Kenneth Marshall, Chairman.....	Term expires May 9, 1993
John Domonic.....	Term expires October 18, 1992
Maureen Jackson.....	Term expires August 15, 1993

Alternates

Richard Rineer.....	Term expires May 9, 1993
Joan Heath	Term expires October 18, 1992
Joseph Colby II	Term expires August 23, 1993
David Larochelle	Term expires May 6, 1994
Zoning Board Secretary	Pamela Davis

ZONING OFFICER..... Robert Knowlton

PARKS & RECREATION COMMITTEE

James Moore.....	Term expires May 6, 1993
Derek Sawyer	Term expires August 31, 1994
Susan Earnshaw	Term expires August 31, 1994
Louise McLaughlin, Chairman.....	Term expires October 28, 1994
Timothy Welch.....	Term expires April 22, 1993
Peter Karwocki	Term expires August 14, 1993
Susan Rineer.....	Term expires May 10, 1992
Thomas Danko.....	Member ex-officio
Joel White.....	Term expires May 27, 1995

CONSERVATION COMMISSION

Charles Jaworski	Term expires 1994
Charles Neibling, Chairman.....	Term expires 1994
* Rene Bollenger, Jr.	Term expires 1995
James F. Colby	Term expires 1995
Michele Tremblay.....	Term expires 1993
* Cameron Cadarette	Term expires 1993

Alternate

Douglas Hartford	Term expires 1995
------------------------	-------------------

POLICE COMMISSION

Donald F. Welcome, Chairman	Term expires 1995
John Lemeris	Term expires 1993
Claire Clarke.....	Term expires 1994
Norma Heinz	Term expires 1994
Larry Thomas	Term expires 1993
Douglas R. Supry	Member ex-officio

BOSCAWEN CEMETERY TRUSTEES

Theodore J. Houston, Jr.	Dorothy Sanborn
Donald F. Welcome	

BOSCAWEN'S REPRESENTATIVES TO GENERAL COURT

Rick A. Trombly	*Elizabeth Millard
7 Park Street	137 Water Street
Boscawen, NH 03303	Boscawen, NH 03303
753-9059	796-2231
Susan Carter	C. William Johnson
8 Birch Tree Road	31 Jonathan Lane
Bow, NH 03304-4400	Bow, NH 03304-3715
228-9061	224-5736
Richard Kennedy	
Box 188, RFD #2	
Contoocook, NH 03229	
746-4687	

**The State of New Hampshire
TOWN WARRANT**

THE POLLS WILL BE OPEN FROM 10:00 A.M. to 7:00 P.M.

To the Inhabitants of the town of Boscawen in the County of Merrimack in said State, qualified to vote in town Affairs:

You are hereby notified to meet at the Town Hall in said Boscawen on Tuesday, the Ninth day of March, next at Ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. Are you in favor of the adoption of the Amendment to the existing Boscawen Zoning Ordinance as proposed by the Planning Board? The amendment consists of a comprehensive update and rewriting of the existing Zoning Ordinance. It is proposed that the numerous changes be considered and voted upon as a single Amendment. Failure to adopt the Amendment will leave the existing Zoning Ordinance as it is presently worded and configured. A copy of the Zoning Ordinance with the revisions highlighted is posted with this Warrant. A copy is also on file at the Town Clerk's office and will be on display at the Town Hall on March 9, 1993. (Ballot vote)

You are further notified to meet at the Town Hall in said Boscawen on Tuesday, the Ninth day of March, next at 7:30 P.M. to act upon the following subjects:

3. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

4. To see if the Town will vote to raise and appropriate a sum not to exceed \$15,000 for the purchase of a police cruiser.

5. To see if the Town will vote to raise and appropriate a sum not to exceed \$38,000 for the purchase of and to equip a roll off truck to be used for hauling solid waste and recycled materials.

6. To see if the Town will vote to raise and appropriate a sum not to exceed \$7,300 for a basic update of the town property values using the current appraisal software. This would consist of doing a sales analysis and field review of all parcels.

7. To see if the Town will vote to raise and appropriate a sum not to exceed \$6,500 to upgrade Fairbanks Drive. This road has been taken by Tax Deed by the Town.

8. To see if the town will vote to raise and appropriate a sum not to exceed \$2,000 for repair of gravestones in the Town cemeteries.

9. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a Highway Dump Truck and to raise and appropriate the sum of \$10,000 to be placed in this fund.

10. To see if the Town will deposit 50% of the revenues collected annually pursuant to RSA 79-A (land use change tax), not to exceed \$10,000 in any given year, in the conservation fund in accordance with RSA 36-A:5 III, as authorized by RSA 79-A:25 II. The conservation fund shall be non-lapsing and proceeds shall be used to further conservation purposes in the Town of Boscawen, including the acquisition of Town Forest and other important lands.

11. To see if the Town will vote to raise and appropriate a sum not to exceed \$19,500 to help support the Penacook Rescue Squad for its emergency medical services and rescue operations for the Town.

12. To see if the Town will vote to raise and appropriate a sum not to exceed \$6,489 for the services of Concord Regional Visiting Nurse Association.

13. To see if the Town will vote to raise and appropriate a sum not to exceed \$3,615 for services to low-income residents of Boscawen through the Concord Area Center Community Action Program, Belknap-Merrimack Counties, Inc.

14. To see if the Town will vote to raise and appropriate a sum not to exceed \$3,000 toward the operating expenses of the Penacook Community Center.

15. To see if the Town will vote on the following question:

"Shall we adopt the provisions of RSA 72:1-C which authorizes any town or city to elect not to assess, levy and collect a resident tax?"

16. To see if the town is in favor of directing the Selectmen to contact State and Federal officials to encourage them to reactivate the former Northern Railroad that runs from Concord to White River Junction?

17. To see if the Town will vote to empower the Selectmen to borrow such sums of money as may be necessary to meet current expenses of the Town until the taxes are paid to the Treasurer.

18. To see if the Town will vote to give the Selectmen authority to transfer or sell property taken by the town in default of Redemption from the Tax Lien

or otherwise acquired and such sale to be at public auction or by advertised sealed bids with the Selectmen reserving the right, in either case, to accept or reject any or all bids.

19. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend, without further action by town meeting, money from the state, federal or other governmental unit or a private source which becomes available during the year, in accordance with RSA 31:95-b.

20. To see if the Town will vote to authorize the Selectmen to accept gifts of personal property which may be offered to the town for any public purpose, pursuant to RSA 31:95-e.

21. To transact any other business which may legally come before this meeting.

Given under our hands and seal, this 17th day of February, in the year of our Lord nineteen hundred and ninety three.

Douglas R. Supry
Theodore J. Houston, Jr.
Thomas Danko

Selectmen
of
Boscawen

SELECTMEN'S REPORT

Despite a modest 1992 budget, several concrete improvements were made in the past year. Contracted repaving of Academy Street, Martin Avenue, and April Avenue was completed. The public works crew built a glass recycling building and enlarged the town offices parking area. The Town Hall floor was refinished for the first time in many years; unfortunately, there is a problem with the final coats of finish which still needs to be remedied. Insulated fire station overhead doors were installed by contract while parts of the original doors were used to repair the highway department garage doors. Along with lumber salvaged from the transfer station and fresh paint, the highway garage was given a new lease on life.

A lot of progress has been made on the Fire Station addition being built without tax dollars by the firemen auxiliary and volunteers. The dilapidated Historic Boscawen 1733 sign was replaced with a sparkling new one by the Boscawen Women's Club.

Among unfinished projects is the capping of the old landfill. Monitoring well tests last summer and in November showed dramatic declines in several of the harmful chemicals although the readings are still above acceptable levels. As of this writing, the NH Dept. of Environmental Services has not notified the town of any required future action.

Another unfinished item is the billing for sewage in the south end of town based on water meter readings. Since July 1, 1992 there appeared to have been a sharp drop in water consumption which continued to the end of the year. Our plan for 1993 is to bill for sewage quarterly based on the quarterly water readings. We are seeing large differences in usage by 1-2 person families v. larger family units. There will be real differences in the bills. It will pay to conserve.

We in Boscawen are most fortunate to have town employees that are conscientious and diligent as they are. We would like to acknowledge one who has shown exceptional merit, particularly in these strained economic times.

Evelyn W. Beaulieu our Human Services Officer has shown outstanding ability to maintain an exceptional level of service to those in need and to do so in a cost-conscious manner. She has managed to find various sources of funds and supplies enabling increased services with little or no increased cost to the town. With dedication as shown by Evelyn we will continue to have a caring and compassionate community.

Thomas Danko, Chairman
Douglas R. Supry
Theodore J. Houston, Jr.

1993 BUDGET FOR THE TOWN OF BOSCAWEN

	Appropriations 1992 (1992-93)	Actual Expenditures 1992 (1992-93)	Appropriations Ensuing Fiscal Year (1993-94)
General Government:			
Executive	73,750	72,114	76,750
Election Registration and Vital Statistics	20,693	19,476	19,783
Financial Administration	39,423	39,387	40,223
Legal Expense	14,000	15,242	16,000
Personnel Administration	145,037	116,364	130,000
Planning and Zoning	10,210	8,258	12,724
General Government Building	6,391	7,911	6,891
Cemeteries	7,700	6,312	3,800
Insurance	37,900	36,970	37,500
Advertising and Regional Associations	2,000	1,130	1,600
Public Safety			
Police Department	172,980	170,904	179,530
Ambulance	18,000	18,000	
Fire Department	61,287	55,585	58,459
Life Safety Code Officer	2,005	1,678	1,915
Emergency Management	1,730	820	1,380
Highways and Streets			
Highways and Streets	173,595	169,778	172,895
Street Lighting	11,000	9,275	10,000
Trees	1,500		1,500
Sanitation			
Solid Waste Disposal	94,850	103,035	104,860
Health			
Pest Control	300		300
Administration	1,741	1,660	1,741
Visiting Nurse Association	6,489	6,489	

1993 BUDGET FOR THE TOWN OF BOSCAWEN

Welfare

Direct Assistance	20,000	12,412	20,000
Intergovernmental			
Welfare Payments CAP	3,443	3,443	
Administration	2,100	2,105	2,300

Culture and Recreation

Parks and Recreation	8,905	8,801	11,750
Library	12,455	12,455	12,623
Patriotic	1,970	1,828	1,970
Penacock Community Center	3,000	3,000	

Conservation

Administration	1,025	599	1,000
----------------	-------	-----	-------

Debt Service

Principal of			
Long-Term Bond & Notes	70,000	70,000	70,000
Interest – Long Term			
Bonds & Notes	19,670	19,670	14,805
Interest on TAN	52,500	49,361	52,500

Capital Outlay

Gas Fired Hot Air Furnace – PD	1,410	2,950	
Energy Conservation – Fire Dept.	8,045	6,157	
Refinish Floors – Town Hall	3,500	3,075	

Operating Transfers

To Trust and Agency Funds			
Sewer Department	<u>203,520</u>	<u>194,770</u>	<u>175,000</u>

TOTAL APPROPRIATIONS	\$1,314,124	\$1,251,014	\$1,239,799
-----------------------------	--------------------	--------------------	--------------------

BUDGET COMMITTEE REPORT**January 29, 1993**

The 1993 budget season commenced with the first budget committee meeting on January 6, 1993. This meeting yielded much discussion of the proposed budget and many questions. Subsequent meetings with department heads and the selectmen provided great insight to the inner workings of our town government, and the financial responsibility taken during its' successful operation. Clearly our town officials are always looking out for our best financial interests. At the outset the final goal of the budget committee this year was to reduce any unnecessary spending. It is important to note that the budget committee has no financial power and is advisory only. The selectmen have always responded favorably to any committee recommendations, however.

Highlights of this year's budget include no pay raises for all full-time town employees. The police department once again has requested a fifth man to handle the continually rising number of calls for service. Employee benefits saw a large reduction from what was budgeted last year: this is due to a refund the town gets at the end of the year. The budget for operating expenses at the town offices is up three thousand dollars: this is due to the need for some new equipment and required contractual services. The budget for legal services is up by two thousand dollars. The solid waste budget has an increase of over ten thousand dollars: this is a result of an increase in tipping fees due to the amount of trash being disposed of. The parks and recreation department will get additional funds this year to install more fencing and improve the town building at the park for use during the summer program. Finally the sewer cost for lower end residents has dropped again this year.

The only portion of the budget that is not supported by the budget committee is that section which corresponds to the added position in the police department. This item was left in the budget, however, to allow the police chief to debate the need for additional personnel at town meeting. The bottom line of this year's budget is slightly less than last year, down (2.4%), without warrant article spending. This reflects the town officials and the Budget Committee's commitment to controlling expenditures.

William Heinz
Ronald W. Reed
Jack W. Pillsbury
James F. Colby
Sandra Brodeur
Janet Moore
William R. Bevans

BOSCAWEN TOWN MEETING

March 10, 1992

The annual Town Meeting was called to order at 10:00 A.M. by the Moderator Rick Trombly, who read the warrant and declared the polls open until 7:00 P.M.

A motion was made by Selectman Douglas Supry to hold action on Articles 2 through 20 until the ballots were counted in the evening.

Ballot Clerks were: Lucille Carlson, Marie Sherman, Carl Glover and Earl Houston.

Polls closed at 7:00 p.m. Votes were counted and the results were:

Selectman – 3 years	Thomas Danko	175
Town Clerk	Barbara M. Holmes	187
Treasurer	Patricia C. Knight	190
Moderator	Rick A. Trombly	194
Supervisor of Checklist (6 yrs.)	Stanley M. Ford	192
Supervisor of Checklist (4 yrs.)	Walter E. Bowen III	188
Trustees of Library Funds	Mary E. Weeks	189
Trustee of Trust Funds	Cynthia A. Houston	190

TOTAL BALLOTS CAST: 203

Regular Ballots 203; Absentee Ballots 0

The meeting was called to order at 7:40 P.M. by Moderator Rick Trombly who gave the report of the balloting.

Joy Sloane made a parliamentary inquiry concerning whether it was necessary to have all Selectmen present and asked the where-abouts of our third Selectman. Tom Danko informed the public that Dana Smith resigned from the Board after the filing period deadline. An appointment would be required to serve until the next Town Meeting. Ronald Reed asked if a special election could be held and was told it may need investigation with the Town Attorney who was not present tonight. The Moderator noted it usually took an emergency to hold a special town meeting. Bruce Sloane said he thought a petition of 50 voters was the only requirement to hold a special meeting and felt total representation was necessary.

Moderator Rick Trombly informed the townspeople present of the rules of re-consideration of warrant articles. He also noted that Roberts Rules of Order would be followed.

ARTICLE 1. To choose all necessary Town Officers for the year ensuing.
Official Weighers

Joe Bartlett moved to cast one ballot for the incumbents as listed in the Annual Report; Joy Sloane seconded and the motion passed.

Surveyors of Wood and Lumber

Tom Danko moved to re-elect the incumbents as listed in the Annual Report; Ronald Reed seconded and the motion passed.

Fence Viewers

Tom Danko moved to re-elect the incumbents as listed in the Annual Report with the exception of Robert Keneval and nominated Ray Fisher to serve with Douglas Supry; seconded by Tim Welch and the motion passed.

ARTICLE 2. To see what action the Town will take with respect to the adoption of the amendment to the Town Zoning Map as proposed by petition. To be voted on by ballot.

(The amended Zoning Map will change the properties owned by Charles E. Ross, II and Sue Ross, located at 193, 195 and 197 North Main Street from an R1 Zone to an Industrial Zone.) Planning Board approves of this amendment.

Results of Balloting: Yes 165 No 34

The Article was adopted.

ARTICLE 3. To see if the town will vote to raise and appropriate a sum not to exceed \$600,000 for the construction of the Corn Hill Road Municipal Landfill Final Closure which includes the installation of a synthetic membrane, earthen cover, gas vents, and chain link security fence and to authorize the issuance of bonds and/or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the Selectmen to issue and negotiate such bonds and/or notes and to determine the rate of interest thereon (2/3 ballot vote).

Tom Danko moved to accept the Article as read; seconded by Bernadette Randlett. Discussion: Bruce Sloane said the State is mandating this work and feels the State should pay the bill. Tom Danko said opinions differ and that the State does not feel obligated to pay for the closure. Brenda Boutwell thought the Town's attorney should look further into the matter and Tom Danko said he had discussed the issue with the Municipal Association and the Town would need to hire an attorney to represent the town in the event of a lawsuit. David McKerley discussed the issue of burning versus burying garbage and that since the Town was told by the State to stop burning, it is not the Town's fault for the contamination caused from burying garbage. Tim Welch asked why the Town couldn't just cover with sand and was answered that clay and loam are required also to prevent contamination. Tom Danko stated that the Selectmen have met with State officials about the problem and that there are chemicals continuing to leach out of the landfill. A representative from the engineering firm is present tonight to provide up-to-date information. New bids have not been sought for the work yet, but the Selectmen did add 10% to last year's estimate. Jim Colby asked if the engineer would guarantee no leaching of contaminants after the work is complete. Mr. Colby also asked why the Town of Loudon wasn't using plastic – only sand and clay.

Moderator Trombly introduced Chris Jacobs from Underwood Engineers after the voters agreed to listen to a non-resident. Chris Jacobs said he could

not give a "no further contamination" guarantee but that the suggested method has proven successful in other towns. Bill Harmon asked if this article's language had been submitted to the State for their approval and Tom Danko responded that it was only approved by the Dept. of Revenue Administration. Douglas Supry said this proposed closure method may not be an end-all cure-all and that at some point the State could say we need to do something else. Bruce Sloane asked about bond terms and Mr. Danko said no decision had been reached, but information is available tonight on 15 and 20 year bonds.

Mr. Jacobs distributed a chart indicating the test data from the monitoring wells at the landfill. On July 29, the Board of Selectmen notified the State that no funds were approved at the 1990 Town Meeting. On Sept. 30 a meeting was held with the Town Attorney, State Officials and the Attorney General. On December 11, the Selectmen and engineers met with the Town Budget Committee.

Test data indicates that contamination is increasing and there is a definite separation of active ground water. The State is only asking for a top cap because the contamination is being caused by rainwater. The contamination is leaving the town-owned property and into a stream tributary to Cold Brook.

The effect on the tax rate could be:

10 yr. bond	.73 per 1,000	Total cost \$806,000
15 yr. bond	.60 per 1,000	Total cost \$911,000
20 yr. bond	.51 per 1,000	Total cost \$993,000

Mr. Jacobs described results from the towns of Plaistow, and Danbury indicating in both that contamination has been reduced since their closures in 1985. He also described the processes being used in Laconia, Weare, Danbury, New Boston, Portsmouth, Hudson, Concord, Manchester, Conway, Salisbury, and Hillsboro. Most are using the 40 mil liner and/or cap and others are still in planning stages. Bernadette Randlett asked if the State could force us to put a liner under the landfill at a later date. Mr. Jacobs said it would be doubtful because Boscawen's contamination is resulting from rainwater. Michele Tremblay asked if chemicals could eat through the material being proposed but Mr. Jacobs said it would not since the bottom is not being lined and there will be enough sand, clay, loam and turf between the cap for it to be an issue. Michele Tremblay was still concerned about the contours of the proposed capping which might allow for the solvents to dissolve the material. (Mr. Jacobs passed a sample of the material round to the audience). Chris Jacobs described the shape of the landfill once capped. A 12" layer of sand will be covered by the 40 mil cap liner, with another 12" of sand, followed by 6" bank run and 6" of loam. It will be 4' high on the edges and 10' high in the middle. Grass will be planted and it will be surrounded by chain link fence. Denise DeStefano asked the life-span of the cap and Chris Jacobs described it as synthetic and that this state only has experience with it since 1985, however, it has been used in other states since early 1980. Bruce Sloane asked if this work will eliminate the chemicals and Mr. Jacobs said it only eliminates the carrier of the chemicals. Tim Welch asked why the Town couldn't just put clay and sand on top to prevent the precipitation from reaching the contaminants and

Mr. Jacobs responded that the special clay would actually cost more than the 40 mil cap.

David Larochelle questioned if the Selectmen had considered the new technology developed by Wheelabrator for a new type of aggregate. He suggested we give the research a chance and give the Town a choice of capping methods. Betsy Millard described the amendment to a Senate bill which would allow Wheelabrator to do a joint project with the Town of Boscawen using an experimental method consisting of ash and cement. The bill is expected to pass within six weeks. Betsy suggested the Town consider amending this Article to explore other capping alternatives. Bill Harmon agreed and urged the voters to amend the Article; Dorothy Sanborn also suggested exploration of an alternative. Don Sumner asked for the name of the plastic and the price. Mr. Jacobs said it is "High Density Polyethelene" and Mr. Danko reported the prices he had been given ranged from .35 to .40 per square foot installed.

Moderator Trombly asked if the Town wished to amend the Article. Ken Marshall inquired whether amending the Article would show good faith to the State that the Town is concerned about the problem. A motion was made by Dean Tuininga to remove the word "synthetic" from the original Article and replace with "impermeable layer"; Betsy Millard seconded the amendment. Discussion: Marie Sherman asked how the townspeople would know how the money would be spent. Steven Garceau suggested eliminating \$600,000 from the Article. Lee Gauthier and Tom Danko discussed amount of money required. Discussion ended with the townspeople in favor of voting on the amendment. The amendment to remove "synthetic" and replace with "impermeable layer" was voted with the results as follows: Yes 67 and No 40; the amendment passed.

Douglas Supry said the Selectmen would be happy to go along with the best and least expensive option and they were impressed with the Wheelabrator proposal. The Selectmen are always in favor of saving money for the Town.

Steven Garceau moved to amend the Article to remove the \$600,000, seconded by Alan Perkins. Discussion: Bill Martin asked what the costs would be if Wheelabrator is involved; Betsy Millard said funds would be required and Tom Danko said the Town would not borrow more than needed. Moderator Rick Trombly said a special town meeting would be in order to hear Wheelabrator's proposal and a vote would be required to raise the money. There being no further discussion, the amendment failed and the paper balloting began on the amended Article. Balloting began at 9:00 p.m. and ended at 10:00 p.m. with the following results: Yes 68 and No 71. The Article was Defeated.

ARTICLE 4. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

Moderator Rick Trombly announced he received a request to vote on the Police Department's section of the budget by paper ballot. A motion was made by Ken Marshall and seconded by Jim Rostron to consider Article 4 after the

counting of the ballots on Article 3. There being no discussion the motion passed.

Moderator Rick Trombly returned to other Article and Tom Danko moved to accept the Article requiring \$1,270,237 be raised; seconded by Douglas Supry. Tom Danko explained the amount did not include the Warrant Articles which had already been voted upon. The Moderator said discussion was warranted on the Police Budget. Douglas Supry asked for the names of those who requested a paper ballot for the Police Department's budget and was told they were: Elizabeth and Maxwell Millard, Bruce and Joy Sloane, Don Welcome, Denise DeStefano and Jim Colby.

Mark Pepler explained the budget figures on Page 69 of the Town Report and entertained questions from the audience. Frances Rostron asked why a fifth officer was needed. Chief Pepler gave historical information saying that in 1980 a 4th position was approved and then abolished in 1983; 1987 it was reinstated and that since that time, the workload has doubled with 11,337 calls being received in 1991, but not all generated officer response. Chief Pepler reviewed statistics and found that the town of Boscawen had more Part I crimes than many other towns in the state. Part I crimes take the most time to investigate. The Town of Boscawen had more assaults than 19 other towns and more burglaries than most other towns in Merrimack County. Chief Pepler answered Joy Sloane's question about the crimes and the town's relationship with the County Correctional facility that the town's police department does not handle any problems at that facility. The State Police does not do any investigation in our Town either. David McKerley asked how one more officer would reduce crime; Mark Pepler said the investigation of crimes would be more efficient. Jim Colby asked how the Selectmen felt about the 5th man. Selectman Danko said he thought it would place a financial burden on the town for the salary and fringe benefit expenses. Douglas Supry said the Selectmen do not support the fifth man because of the costs to the Town in future years. Jim Colby noted the low cost this year, but that next year it would be for a full year and that the Department may also request another cruiser. Chief Pepler said he understood the economic issues and its effect on crime. He resisted the position being submitted as a warrant article because it is more than a one-time cost, therefore, it is in the requested budget.

Ed Downer asked how the fifth man would be worked into the schedule and Chief Pepler responded that it would allow for more patrol and as an investigation support. It is not the department's intent to provide 24-hour coverage. The fifth officer would not eliminate the need for special officers but would reduce the amount of time worked by that group. Marie Sherman asked if it wouldn't be less expensive to increase the auxiliary hours, thereby reducing the fringe benefits cost. Mark stated that most special officers have other jobs and increasing their time would not help the investigative process. Bruce Sloane asked why only three months salary was included if the need is immediate. Mark Pepler said he used that time frame because of economics and training issues. Ronald Reed asked if the request had been reviewed by the Police Commission. Larry Thomas responded that the statistics support the

need, however, since the department's clearance rates (crimes solved) with the current manpower exceeding the national average, the commission concluded the department is doing a good job with what they have. Overtime expenses were discussed, but that is unlikely to be eliminated due to court time required and call out time. Ed Downer asked if Boscawen officers work in other towns and if so, do they use Boscawen's equipment. Chief Pepler responded that some officers do work for other towns and the outside agency supplies the equipment.

Winnie Dean asked if the 5th man's proposed salary included benefits and Mark said it did not. Mark noted that \$6,000 was saved last year for cruiser maintenance. Marie Sherman asked what the cost of benefits would be for this additional man. Chief Pepler said total cost of salary and benefits would be \$23-24,000 and in response to Joy Sloane's question about training costs, it is approximately \$5,500. This cost includes salary while at the Academy. Ronald Reed reported that the Budget Committee did not reach a consensus on this request. The Committee felt it should come before the Town for a decision.

Dorothy Sanborn asked why the Police Department's budget was being questioned and wanted to know what the amount for Election, Registration and Vital Statistics represented. Moderator Trombly responded that the Police Department was being discussed because of the request to vote by paper ballot on the Police Department budget. Tom Danko answered Dorothy Sanborn's question about the Election line item saying it allowed for four elections this year. Dorothy Sanborn asked about the 1991 surplus and Douglas Supry said it would reduce the tax rate, it would not be carried over. Deborah Bevans inquired about the rate settings and Ken Marshall responded it was set on expenditures; Bruce Sloane explained that the surplus from a previous year offset the 1992 tax rate. Douglas Supry explained various sources of revenue. Ken Marshall explained that if the people voted for Tom Danko's motion, they would be voting approval for the 5th man in the police department. Bill Harmon requested a clarification on the voting procedure. The Moderator said a motion would be needed if the police department's budget didn't pass on a paper ballot to amend the Police Department's budget and amend Tom Danko's motion for the Town Budget.

Don Welcome moved to amend the Police Department's budget by removing the 5th man (4,750) for a total department budget of \$168,230; seconded by Betsy Millard. Discussion: Fred McLaughlin asked if the Town could vote on the budget by line item and the Moderator said it was possible. Fred McLaughlin asked if the police department could juggle their money to accommodate the 5th man; Tom Danko said the department would not hire the additional man. Chief Pepler explained that if the \$4,750 was deleted, it would decrease the amount of money the department would need for auxiliary officers. He will give his word not to hire the fifth man, if it is the Town's desire. He is very serious when discussing public safety and it would make his job extremely difficult if the \$4,750 is taken out of his budget. The Moderator explained that the Town votes for a sum of money and it is up to the Selectmen to spend appropriately. Douglas Supry said he detected a small amount of

distrust, however, the Town can rest assured the Selectmen will not allow the hiring of the extra officer. Bernadette Randlett asked if Boscawen was in danger of losing any of its officers since they are underpaid. Chief Pepler said the length of say is 2-3 years and is a problem for all small communities. The discussion ended. Ken Marshall requested clarification on the paper balloting of the police department's budget. Claire Clarke said was obvious the Town is against hiring the fifth man and suggested the request for a paper ballot be withdrawn. Upon consideration by those who made the original request, the paper ballot request was withdrawn.

Moderator Trombly re-read the Article to raise \$1,270,237. Claire Clarke moved to amend the Article to "direct the Selectmen not to hire a new officer"; seconded by Brenda Farrell. The amendment was voted with the following results: Yes 57 No 49.

The Moderator read the amended article; Discussion: Bernadette Randlett asked what the extra money would be used for in the police department and Tom Danko said it would be for overtime and auxiliary officers. Bruce Sloane asked about employee health insurance benefits and Tom Danko read the amounts for all types of policies, which are paid entirely by the Town. The Town is under a group rate plan through the N. H. Municipal Association. Bill Heinz moved to limit discussion and the debate ended. The amended article was Adopted.

Tim Welch moved to put a limit on reconsideration of the article; seconded by Dobby Fisher; the Motion was Adopted.

ARTICLE 5. To see if the Town will vote to raise and appropriate a sum not to exceed \$1,410 to replace the existing electric heat with a gas fired hot air system in the Police Station. (Note: \$3,500 total cost – \$2,090 approved at 1991 Town Meeting.)

Ronald Reed moved to accept the Article as read; seconded by Denise DeStefano; there being no discussion the Article was Adopted.

ARTICLE 6. To see if the Town will vote to raise and appropriate a sum not to exceed \$8,045 for the Governor's Energy Grant Program for the purpose of implementing energy conservation improvements at the Boscawen Fire Station and to apply the approved Grant money of \$4,022.50 toward that purpose. (50/50 Grant)

Joe Bartlett moved to accept the Article as read; seconded by Gus Swenson. Discussion: Charles Neibling asked about the net cost to the Town and Selectman Danko said 1/2 (\$4,022.50) because the grant was assured. Jack Pillsbury gave a description of the suggested improvements and process of the grant application at the request of Ed Downer. Michele Tremblay asked about the estimated payback time and Jack responded it would be 9.2 years, for the entire amount of \$8,045. In response to Ken Marshall's question whether this included the new addition, Mr. Pillsbury said it was only for the old section. Mr. Pillsbury also responded to Brenda Boutwell's inquiry that the items would go out to bid. In response to David McKerley's question about the current cost

of heat, Ronald Reed gave the utilities cost for 1991 for two buildings. Discussion closed and the Article was Adopted.

ARTICLE 7. To see if the town will vote to raise and appropriate a sum not to exceed \$3,500 to refinish the Town Hall wood floors.

Dot Sanborn moved to accept the Article as read; Denise DeStefano seconded with discussion following; Michele Tremblay asked if the amount included the stage and whether town labor would be used. Selectman Supry answered that bids have been sought, with the lowest being \$2,500. The proposed cost does not include the stage. Doddy Fisher reported that bidders use different materials and processes and further investigation was needed before work would begin. Rhoda Hardy expressed concern about maintenance of the floors after work is completed and Selectman Danko agreed. Claire Clarke asked why stage had not been included since it was also in desperate need of repair. Bernadette Randlett asked if the floor would have a polyurethane finish. Ray Fisher asked if the \$3,500 would cover the stage repair/finishing and Mr. Danko said they could try. There being no further discussion, the Article was Adopted.

ARTICLE 8. To see if the Town will vote to raise and appropriate a sum not to exceed \$18,000 to help support the Penacook Rescue Squad for its emergency medical services and rescue operations for the Town.

Denise DeStefano moved to accept the Article as read; seconded by Tim Welch. There being no discussion the Article was adopted.

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum not to exceed \$6,489.00 for the services of Concord Regional Visiting Nurse Association.

Denise DeStefano moved to accept the Article as read; seconded by Ronald Reed. There being no discussion, the Article was Adopted.

ARTICLE 10. To see if the town will vote to raise and appropriate a sum not to exceed \$3,443.00 for services to low income residents of Boscawen through the Concord Area Center Community Action Program, Belknap-Merrimack Counties, Inc.

Ronald Reed moved to accept the Article as read; seconded by Don Welcome. There was no discussion and the Article was Adopted.

ARTICLE 11. To see if the Town will vote to raise and appropriate a sum not to exceed \$3,000.00 toward the operating expenses of the Penacook Community Center.

Joe Bartlett moved to accept the Article as read; seconded by Ray Fisher. There was no discussion and the Article was Adopted.

ARTICLE 12. To see if the town will vote to establish a Board of three Cemetery Trustees with full power over the maintenance and operation of

Town cemeteries. Such trustees shall serve for staggered terms of three years each. (RSA 289:7)

Ronald Reed moved to accept the Article as read; seconded by Michele Tremblay. Discussion: Tim Welch stated there should be no change. Selectman Danko explained that there were no plans to look for new contractors to do maintenance. There have been meetings with Dick Hollins and the commission has an agenda of things which need to be done in the cemeteries. There is money to work with from the interest on accounts to do work such as stone repairs. Fred McLaughlin asked for clarification of commission vs. trustees and Tom Danko stated the commission was strictly advisory. Ken Marshall asked who had been spending the money over the years and Tom Danko said the income goes into the general fund to offset cemetery expenses. With Trustees, the Selectmen would not have to worry about the surveying, etc., required by the State. Brenda Bartlett asked if the people serving as trustees would be different from the Commission. The Moderator explained that Article 13 dealt with this issue and names would also be accepted from the floor. There being no further discussion, the Article was Adopted.

ARTICLE 13. To elect by unofficial ballot three Cemetery Trustees to serve until the next annual town election as provided in RSA 669:16.

Moderator Trombly announced that nominations would be accepted from the floor. All nominations would be for one year and at next year's Town Meeting, the Trustees would be elected by paper ballot with staggered terms.

Dean Tuininga moved to accept the article as read; seconded by Claire Clarke. Michele Tremblay moved to nominate the same people currently serving as commission members to be the new Cemetery Trustees; seconded by Bernadette Randlett; there being no discussion, the nominations were accepted and Adopted.

ARTICLE 14. To see if the Town will vote to discontinue the Capital Reserve Cemetery Improvement Fund established in 1984 and to establish an Expendable Trust Fund to be used for cemetery maintenance and improvements (RSA 91:19A). The amount of The Capital Reserve Cemetery Improvement Fund to be placed in a Cemetery Trust fund with the Trustees being designated agents to expend. The principal and interest may be spent from this fund.

Michele Tremblay moved to accept the Article as read; seconded by Claire Clarke. Discussion: Joy Sloane asked if the funds would continue to be held and expend only the interest like the Library Trustees. Dorothy Sanborn said it would be the same. Joy Sloane moved to amend the article to remove the word "principal" and Ron Reed seconded. Doddy Fisher reported that the Town was advised by the Municipal Association to call it an expendable trust fund. David McKerley inquired about the balance and Tom Danko said it is \$9,747 and Mr. McKerley remarked the Trustees wouldn't have much interest to spend. Peter Kenney asked where the money from the sale of lots was deposited and Dorothy Sanborn referred him to page 64 of the Town Report. There being no

further discussion, the amendment was voted upon and Passed. The amended article was moved with the following discussion: Ron Reed asked if the trustees would have control over the Cemetery Funds and interest and Dorothy Sanborn thought the Trustees would have to talk to the Selectmen and Attorney General's office. The amended Article was Adopted.

ARTICLE 15. To authorize the Selectmen to negotiate and execute agreements with the State of New Hampshire, Department of Resources and Economic Development, for the long term maintenance and management of the Boscawen/Canterbury Bridge for recreational purposes.

Ronald Reed moved to accept the Article as read and Don Welcome seconded. Discussion: Betsy Millard inquired about the liability and asked about Canterbury's involvement. Tom Danko responded that there may be some funds available from the State to build a year round bridge within the bridge and to include, presumably, maintenance by the State. The proposal sounds good to the Boscawen Selectmen since we do not intend to put any money into the Bridge. There being no further discussion, the Article was Adopted.

ARTICLE 16. To see if the town will vote to empower the Selectmen to borrow such sums of money as may be necessary to meet current expenses of the town until taxes are paid to the Treasurer.

Joe Bartlett moved to accept the Article as read; seconded by Doddy Fisher. There being no discussion, the Article was adopted.

ARTICLE 17. To see if the Town will vote to give the Selectmen authority to transfer or sell property taken by the town in default of Redemption from the Tax Lien or otherwise acquired and such sale to be at public auction with the Selectmen reserving the right to accept or reject any or all bids.

Joe Bartlett moved to accept the Article as read; seconded by Donald Welcome. There being no discussion; the Article was Adopted.

ARTICLE 18. To see if the town will vote to authorize the Selectmen to make application for and to accept and to expend on behalf of the Town any and all advances, grants, or other funds for Town purposes which may now or hereinafter be forth coming from the U.S.A. or the State of New Hampshire or any Federal or State agency.

Joe Bartlett moved to accept the Article as read; seconded by Denise DeStefano. There being no discussion; the Article was Adopted.

ARTICLE 19. To see if the Town will vote to authorize the Selectmen to accept and to expend on behalf of the Town private gifts and contributions for Town purposes.

Denise DeStefano moved to accept the Article as read; seconded by Ray Fisher. There being no discussion; the Article was Adopted.

ARTICLE 20. To transact any other business which may legally come before this meeting.

Betsy Millard moved "to see if the town will pursue exploring alternative ways to cap the landfill on Corn Hill Road and present such alternatives to the Town at a future date". Michele Tremblay seconded the motion; Bruce Sloane moved to amend the motion to add after date "before the town expends any funds to cover the landfill". Donald Welcome seconded the amendment. Discussion: Bernadette Randlett asked if a special Town Meeting would be called and the Selectmen said there would if money was required. The amendment passed by a voice vote and adopted as amended.

Kathy Jaworski announced that Old Home Day will be held in the Church Community Park. Tom Danko indicated there is liability insurance coverage.

Charles Neibling inquired about the timber harvesting and whether it would affect the surrounding landfill and also questioned the sale, bid process and professional supervision of the project. Selectman Danko said he would be happy to have all suggested input. He said it had been a long time since the forest had been cut and it was primarily a pine lot and some larger trees need to be removed.

Moderator Trombly suggested the polling hours begin earlier. The Selectmen have the authority to do and recognize an additional burden on the Town clerk and Overseers of the Checklist. If you have any concerns about this, please convey to the Board of Selectmen.

Ronald Reed moved to suggest the Selectmen appoint James Colby as a Selectman to fill the remaining term of Dana Smith; seconded by Bruce Sloane. The motion passed on a voice vote. James Colby answered a question from the audience that his goal as a Selectman would be to save the Townspeople money. Moderator Rick Trombly stated the Selectmen could take this motion into consideration, but it was a non-binding motion.

Bernadette Randlett indicated her appreciation and the Townspeople present gave a round of applause to the current Board of Selectmen for the money saved this past year.

Winnie Dean inquired about the action on property tax abatements. Tom Danko responded that the Selectmen are working on this project some decisions have been made. In a few cases assessors are going back to some properties. Appeals can be made to the State after two months if the Town has not responded to requests for reconsideration. Tom Danko said abatements are usually granted due to mistakes made at time of assessment rather than market value questions.

Dorothy Sanborn moved to adjourn the meeting; seconded by Ray Fisher. The meeting was adjourned at 11:45 P.M. Tuesday, March 10, 1992.

Respectfully submitted,

Barbara M. Holmes
Town Clerk, Boscawen

SOURCES OF REVENUE

	Estimated Revenue 1992	Actual Revenue 1992	Estimated Revenue 1993
Taxes			
Land Use Change Taxes		2,760	
Resident Taxes	\$ 17,000	\$ 16,370	\$ 16,300
Yield Taxes	3,000	4,084	3,000
Payment in Lieu of Taxes	180,000	201,306	200,000
Interest and Penalties on Taxes	25,000	50,723	45,000
Licenses, Permits and Fees			
Business Licenses and Permits	400	16	16
Motor Vehicle Permit Fees	200,000	203,212	200,000
From State			
Shared Revenue	47,154	47,154	47,154
Highway Block Grant	43,983	43,983	50,147
Marriage, Vital Stats., Dog	2,000	2,413	2,500
State & Federal Forest Land Reimbursement	921	921	921
Railroad Tax	1,090	1,090	1,000
Grant Fire Department	4,022	3,080	
From Other Government			
Intergovernmental Revenues – (Fines)	1,500	2,835	1,500
Charges for Services			
Income from Departments	3,000	2,618	3,000
Other Charges – Rents	3,500	3,855	3,500
Miscellaneous Revenues			
Sale of Municipal Property	500	12,610	500
Interest on Investments, Dividends		7,038	5,000
Other – Emergency Management Grant		414	
Interfund Operating Transfers From			
Sewer	173,520	191,026	175,000

Other Financing Sources

Proc. from Long Term			
Notes & Bonds			
Fund Balance	\$ 88,000	\$ 88,000	\$ 90,000
TOTAL REVENUES			
AND CREDITS	<u>\$794, 590</u>	<u>\$ 885,508</u>	<u>\$844,538</u>
Total Appropriations		\$1,239,799	
Less: Amount of Estimated Revenues,			
Exclusive of Property Taxes		<u>\$ 844,358</u>	
Amount of Taxes to be Raised			
(Exclusive of School and County Taxes)		\$ 395,261	

STATEMENT OF APPROPRIATIONS

GENERAL GOVERNMENT

Executive	\$ 73,750
Election, Registration & Vital Statistics	20,693
Financial Administration	39,423
Legal Expense	14,000
Employee Benefits	145,037
Planning and Zoning	10,210
General Government	6,391
Cemeteries	7,700
Insurance	37,900
Advertising and Regional Associations	2,000

Public Safety

Police	172,980
Ambulance	18,000
Fire	61,287
Life Safety Code Officer	2,005
Emergency Management	1,730

Highways and Streets

Highways and Streets	173,595
Street Lighting	11,000
Trees	1,500

Sanitation

Solid Waste Disposal	94,850
----------------------------	--------

Health

Pest Control	300
Administration	1,741
VNA	6,489

Welfare

Direct Assistance	20,000
Intergovernmental Welfare Payments CAP	3,443
Administration	2,100

Culture and Recreation

Parks and Recreation	8,905
Library	12,455
Patriotic Purposes	1,970
Community Center	3,000

Conservation

Administration	1,025
----------------------	-------

Debt Service

Principal – Long Term Bonds & Notes	70,000
Interest – Long Term Bonds & Notes	19,670
Interest on TAN	52,500

Capital Outlay

Gas Fired Hot Air Furnace – Police Department	1,410
---	-------

Energy Conservation Inputs – Fire Department.....	8,045
Refinish Floors – Town Hall	3,500
Operating Transfers Out	
Sewer Department.....	203,520
Total Appropriations.....	\$1,314,124

SOURCES OF REVENUE

Taxes

Resident Taxes.....	\$ 17,000
Yield Taxes.....	3,000
Int. & Pen. on Delinquent Taxes	25,000

Licenses, Permits and Fees

Business Licenses and Permits	400
Motor Vehicle Permit Fees	200,000

Intergovernmental Revenues – State

Shared Revenue	47,154
Highway Block Grant	43,983
Mar. Vit Stat, Dog, Bank Stock.....	2,000
State & Fed. Forest Land Reimbursement	921
RR Tax	1,090
Grant Fire Department	4,022

From Other Government

Intergovernmental Revenues – Fines.....	1,500
---	-------

Charges for Services

Income from Departments.....	3,000
Other Charges (Rent)	3,500

Miscellaneous

Sale of Municipal Property	500
Payments in Lieu of Taxes.....	180,000

Interfund Operating Transfers in

Enterprise Fund – Sewer	173,520
-------------------------------	---------

Other Financing Sources

Fund Balance	88,000
--------------------	--------

Total Revenues and Credits	\$ 794,590
---	-------------------

TAX RATE COMPUTATION

Total Town Appropriations	+	\$1,314,124
Total Revenues and Credits	-	794,590
Net Town Appropriations	=	519,534
Net School Tax Assessment(s)	+	1,914,126
County Tax Assessment	+	239,567
Total of Town, School and County	=	2,673,227
DEDUCT Total Business Profits Tax Reimbursement	-	88,644
ADD War Service Credits	+	28,600
ADD Overlay	+	59,978
Property Taxes To Be Raised	=	2,673,161

PROOF OF TAX RATE COMPUTATION

$\$130,716,897 \times 20.45 = \$2,673,161$

TAX COMMITMENT ANALYSIS

Gross Precinct and/or Service Areas Taxes	\$67,279
Less War Service Credits.....	28,600

MUNICIPAL TAX RATE BREAKDOWN

	Prior Year Tax Rate	1992 Approved Tax Rate
TAX RATES	1991	1992
Town	3.88	4.55
County	1.69	1.81
School DST.	<u>14.59</u>	<u>14.09</u>
	20.16	20.45

Name of Precinct and/or Service Area	Valuation	Net Appropriations	Taxes To Be Raised
Penacook-Boscawen Water Precinct	\$106,822,475	\$66,685	\$67,279
	Approved Tax Rate 1992 \$.63	Prior Year Tax Rate 1991 \$3.04	

**INDEPENDENT AUDITOR'S REPORT
ON FINANCIAL PRESENTATION
PLODZIK & SANDERSON PROFESSIONAL ASSOCIATION
193 North Main Street
Concord, NH 03301**

To the Members of the Board of Selectmen
Town of Boscawen
Boscawen, New Hampshire

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Boscawen as of and for the year ended December 31, 1991, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Assets Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Boscawen as of December 31, 1991, and the results of its operations (and cash flows of nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of December 31, 1991, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

Plodzik & Sanderson Professional Association

April 29, 1992

SUMMARY INVENTORY OF VALUATION

Value of Land Only	Acres	1992 Assessed Valuation	Penacook Boscawen Water Precinct
A. Current Use			
(At Current Use Values)	10,207.74	\$ 872,097	\$ 217,624
C. Residential	3,015.43	33,467,300	24,604,197
D. Commercial/Industrial	239.58	4,918,800	4,800,900
E. Total of Taxable Land		\$ 39,258,197	\$ 29,622,721

Value of Buildings Only

A. Residential	69,482,700	55,781,201
B. Manufactured Housing	8,495,300	8,236,700
C. Commercial/Industrial	12,942,100	12,762,317
D. Total of Taxable Buildings	\$ 90,920,100	\$ 76,780,218

Valuation Before Exemptions

Blind Exemption	45,000	30,000
Elderly Exemption	1,480,000	1,256,850

Revenues Received from Payments in Lieu of Taxes

State and Federal Forest Land, Recreation, and/or Flood Control Land	\$ 726
Other	180,000

UTILITY SUMMARY

Name of Company	Gas/Electric	Gas/Electric
Energy North Natural Gas	\$98,800	\$ 98,800
Concord Electric	\$1,947,300	1,607,586
Public Service	<u>17,500</u>	
Total Utility Assessment	\$2,063,600	\$1,706,386

1992 BREAKDOWN OF ELDERLY EXEMPTIONS

51 at 10,000	\$ 510,000
34 at 15,000	510,000
23 at 20,000	<u>460,000</u>
TOTAL	\$1,480,000

CURRENT USE REPORT

	Section B New Applicants Granted for <u>Current Year</u> No. of Acres	Section C <u>Total of Sections A and B</u> No. of Acres
Farm Land		2,122.44
Forest Land	374.05	7,356.98
Unproductive Land	14.0	71.50
Wet Land	81.02	656.82
Total Number of Acres Exempted under Current Use		10,207.74
Total Number of Acres Taken Out of Current Use During Year		3.86
Total Number of Acres Receiving the 20% Recreational Adjustment		7,643.901

*Note: Boscawen had a large number of property owners reclassify due to the new current use law, therefore, the 1991 (Section A) plus the new applicants (B) would not equal the total (C).

**TOWN OF BOSCAWEN
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES - 1992**

APPROPRIATIONS	1992 Appropriations	Receipts and Reimb.	Total Amount Available	1992 Expenditures	BALANCES		(Over- drafts)
					Unexpended		
General Government							
Executive	\$ 73,750	\$ 187	\$ 73,937	\$ 72,302	\$ 1,635		
Election, Registration, Town Clerk	20,693	491	21,184	19,966	1,218		
Financial Administration	39,423		39,423	39,387	36		
Legal Expenses	14,000		14,000	15,242			\$ 1,242
Personnel Administration	145,037	4,695	149,732	121,058	28,674		
Planning and Zoning	10,210	1	10,211	8,259	1,952		
Buildings	6,391		6,391	7,911			1,520
Cemeteries	7,700		7,700	6,312	1,388		
Insurance	37,900		37,900	36,970	930		
Advertising & Regional Assns.	2,000		2,000	1,130	870		
Public Safety							
Police Department	172,980	12,006	184,986	182,910	2,076		
Ambulances (SA #8)	18,000		18,000	18,000			
Fire Department	61,287	289	61,576	55,875	5,701		
Building Inspections	2,005		2,005	1,678	327		
Emergency Management	1,730		1,730	820	910		
Highways & Streets							
Maintenance of Streets	173,595	2,865	176,460	172,643	3,817		
Street Lighting	11,000		11,000	9,275	1,725		
Trees	1,500		1,500		1,500		
Sanitation							
Solid Waste Management	94,850	23,909	118,759	126,944			8,185

Health									
Administration	1,741			1,741		1,660		81	
Pest Control	300			300				300	
Visiting Nurse Assn. (SA #9)	6,489			6,489		6,489			
Welfare									5
Administration	2,100			2,100		2,105			
Comm. Action Program (SA #10)	3,443			3,443		3,443			
Vendor Payments	20,000		7,005	27,005		19,417		7,588	
Culture & Recreation									
Parks & Recreation	8,905			8,905		8,801		104	
Library	12,455			12,455		12,455			
Patriotic Programs	1,970			1,970		1,828		142	
Penacook Comm. Centers (SA #11)	3,000			3,000		3,000			
Conservation	1,025			1,025		599		426	
Debt Service									
Principal – LT Notes & Bonds	70,000			70,000		70,000			
Interest – LT Notes & Bonds	19,670			19,670		19,670			
Interest – TANS	52,500			52,500		49,361		3,139	
Capital Outlay									
Gas Fired Furnace – Police Dept. (SA #5)	1,410			1,410		860		550	
Fire Dept. Energy (SA #6)	8,045			8,045		6,157		1,888*	
Refinish Floors – Town Hall (SA #7)	3,500			3,500		3,075		425	
TOTALS	\$1,110,604		\$51,448	\$1,162,052		\$1,105,602		\$67,402	\$10,952
								<u>1,888*</u>	<u>0</u>
						*Carry Over		\$65,513	
						- overdrafts		<u>10,952</u>	
						Unexpended		\$54,561	

FINANCIAL REPORT

General Fund

REVENUES

Taxes

Property Taxes	\$2,900,388	
Land use Change taxes	2,760	
Resident Taxes	16,370	
Yield taxes	4,084	
Payments in lieu of taxes	201,306	
Other taxes	444,135	
Interest and penalties on delinquent taxes	<u>50,723</u>	
TOTAL		\$3,619,766

Total Revenues for Education Purposes

Business licenses and permits	\$ 16	
Motor vehicle permit fees	203,212	
Other licenses, permits, and fees	<u>3,989</u>	
TOTAL		\$ 207,217

Revenue from the State of New Hampshire

Shared revenue block grant	\$ 135,906	
Highway block grant	43,983	
State and federal forest land reimbursement	921	
Other state grants and reimbursements:		
Vit. Stat, Mar., Emg. Man. Grant	<u>5,868</u>	
TOTAL		\$ 186,678

Revenue from Charges for Services

Income from departments	<u>\$ 2,618</u>	
TOTAL		\$ 2,618

Revenue from Miscellaneous Sources

Special assessments	\$ 2,605	
Sale of municipal property	12,610	
Interest on investments	4,963	
Rents of property	3,855	
Fines and forfeits	2,835	
Insurance dividends and reimbursements	2,075	
Other miscellaneous sources not otherwise classified	<u>1,000</u>	
TOTAL		\$ 29,943

Interfund Operating Transfers in

Transfers from trust and agency funds	<u>\$ 1,250</u>	
TOTAL		\$ 1,250

Other Financial Sources

Proceeds from all other bonds	<u>\$1,000,000</u>	
TOTAL		\$1,000,000
TOTAL REVENUES FROM ALL SOURCES		\$5,047,472
FUND BALANCE		\$ 226,833
GRAND TOTAL		\$5,274,305

EXPENDITURES

General Government

Executive	\$ 72,114	
Election, registration and vital statistics	19,476	
Financial administration	39,387	
Legal expense	15,242	
Personnel administration	116,364	
Planning and zoning	8,258	
General government building	7,911	
Cemeteries	6,312	
Insurance not otherwise allocated	36,970	
Advertising and regional association	<u>1,130</u>	
TOTAL		\$ 323,164

Public Safety

Police	\$ 170,904	
Ambulance	18,000	
Fire	55,585	
Building inspection	1,678	
Emergency management	<u>820</u>	
TOTAL		\$ 246,987

Highways and Streets

Highways and streets	\$ 169,778	
Street lighting	<u>9,275</u>	
TOTAL		\$ 179,053

Sanitation

Solid waste disposal	\$ 103,035	
Other sanitation	<u>2,061</u>	
TOTAL		\$ 105,096

Health

Administration	\$ 1,660	
Other health	<u>6,489</u>	
TOTAL		\$ 8,149

Welfare

Administration	\$ 2,105	
Intergovernmental welfare payments	3,443	
Vendor payments	<u>12,412</u>	
TOTAL		\$ 17,960

Culture and Recreation

Parks and recreation	\$ 8,801	
Library	12,455	
Patriotic purposes	1,828	
Other culture and recreation	<u>3,000</u>	
TOTAL		\$ 26,084

Conservation

Administration	\$ <u>599</u>	
TOTAL		\$ 599

Debt Service

Principal long term bonds and notes	\$ 70,000	
Interest on long term bonds and notes	19,670	
Interest on tax and revenue anticipation notes	49,361	
Other debt service charges	<u>\$1,000,000</u>	
TOTAL		\$1,139,031

Capital Outlay

Machinery, vehicles, and equipment	\$ 9,107	
Improvements other than buildings	<u>19,686</u>	
TOTAL		\$ 28,793

Interfund Operating Transfers Out

Transfers to special revenue funds	<u>1,250</u>	
TOTAL		\$ 1,250

Payments to Other Governments

Taxes paid to county	\$ 239,567	
Taxes paid to precinct districts	211,089	
Taxes paid to school districts	2,043,005	
Payments to other governments	1,292	
Miscellaneous	<u>587,703</u>	
TOTAL		\$3,082,656
TOTAL EXPENDITURES		\$5,158,822
FUND BALANCE (end of year)		\$ 115,483
GRAND TOTAL		\$5,274,305

RECONCILIATION OF SCHOOL DISTRICT LIABILITY

School district liability at the beginning of the municipality's year	\$ 995,063
ADD: School district assessment for their current year	\$1,914,126
TOTAL LIABILITY WITHIN CURRENT YEAR	\$2,909,189
SUBTRACT: Payments made to school district within the municipality's year	\$2,043,005
School district liability at the end of the municipality's year	\$ 866,184

RECONCILIATION OF TAX ANTICIPATION NOTES

ADD: New issues during current year	\$1,000,000
SUBTRACT: Issues retired during current year	\$1,000,000

BALANCE SHEET
General Fund

As of December 31, 1992 or June 30, 1992

ASSETS	Beginning of Year	End of Year
Current Assets		
Cash and equivalents	\$ 64,369	\$ 23,445
Investments	162,464	92,038
Taxes receivable	960,801	759,481
Tax liens receivable	383,993	553,788
Accounts receivable		<u>2,061</u>
TOTAL ASSETS	<u>\$1,571,627</u>	<u>\$1,430,813</u>
 LIABILITIES AND FUND EQUITY		
Warrants and accounts payable	\$ 66,114	\$ 49,301
Due to other governments	188,166	31,405
Due to school districts	<u>995,062</u>	<u>866,183</u>
TOTAL LIABILITIES	<u>\$1,249,342</u>	<u>\$ 946,889</u>
 Fund Equity		
Unreserved fund balance	<u>\$ 322,285</u>	<u>\$ 483,924</u>
TOTAL FUND EQUITY	<u>\$ 322,285</u>	<u>\$ 483,924</u>
 TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,571,627</u>	<u>\$1,430,813</u>

LONG-TERM DEBT GROUP OF ACCOUNTS

	Beginning of Year Debit	End of Year Debit
Bond proceeds not used	\$61,820	
Other long-term liabilities credited	<u>(14,407)</u>	
TOTAL		\$47,413

AMORTIZATION OF LONG-TERM DEBT

Description	Annual Installment	Interest Rate	Date of Last Payment
NH Munic. Bond Debt			
Transfer Station	\$70,000	7.0139%	July 15, 1992
	Bonds o/s at beginning of Year	Bonds retired this Year	Bonds o/s at end of Year
	<u>\$280,000</u>	<u>\$70,000</u>	<u>\$210,00</u>
TOTAL	\$280,000	\$70,000	\$210,00

DEBT AS OF DECEMBER 1992 FOR THE ENSUING FIVE YEARS

	Principal	Interest	Total
December 31, 1992	\$ 70,000	\$ 19,670	\$ 89,670
December 31, 1991	70,000	24,535	94,535
December 31, 1990	70,000	25,400	95,400
December 31, 1989	<u>80,000</u>	<u>18,160</u>	<u>98,160</u>
Subtotal	\$290,000	\$ 87,765	\$377,765
Remaining periods of debt	\$210,000	\$ 29,610	\$239,610
TOTAL	\$500,000	\$117,375	\$617,375

SUMMARY OF REVENUES AND EXPENDITURES
FOR ALL OTHER FUNDS

January 1, 1992 to December 31, 1992

Revenue (by Source)

Revenue from charges for services

Sewer user charges

\$191,026

Total Revenue and other sources

\$191,026

Expenditures (by Functions)

Payments to other governments

\$194,770

Total Expenditures

\$194,770

BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS

Assets

Current Assets

Cash and equivalents

\$75,442

Total Assets

\$75,442

Liabilities and Fund Equity

Due to other governments

\$2,061

Total Liabilities

\$2,061

Fund equity/Capital

Retained earnings

\$73,381

Total liabilities and fund equity

\$75,442

SUPPLEMENTAL INFORMATION WORKSHEET

All Funds

Expenditure – Vital Statistics	\$19,476
--------------------------------	----------

Salaries and wages	\$461,397
--------------------	-----------

Bond Funds

Unexpended proceeds from sale of bond issues held pending disbursement	\$47,413
--	----------

TOWN OF BOSCAWEN
NEW HAMPSHIRE MUNICIPAL BOND BANK
1991 SERIES A BONDS – NON-GUARANTEED ISSUE

Period	Date	Outstanding	Principal	Muni. Bond Coupon	Interest	Total Debt Service	Fiscal Debt Service
9	Jan. 15, 1993			7.05%	\$ 7,402.50	\$ 7,402.50	
10	Jul. 15, 1993	210,000.00	70,000.00	7.05%	7,402.50	77,402.50	84,805.00
11	Jan. 15, 1994			7.05%	4,935.00	4,935.00	
12	Jul. 15, 1994	140,000.00	70,000.00	7.05%	4,935.00	74,935.00	79,870.00
13	Jan. 15, 1995			7.05%	2,467.50	2,467.50	
14	Jul. 15, 1995	<u>70,000.00</u>	<u>70,000.00</u>	<u>7.05%</u>	<u>2,467.50</u>	<u>72,467.50</u>	<u>74,935.00</u>
TOTALS			\$210,000.00		\$29,610.00	\$239,610.00	\$239,610.00

NIC = 7.0139%

SCHEDULE OF TOWN PROPERTY

As of December 31, 1992

DESCRIPTION	VALUE
1. Town Hall, Lands and Buildings – M 81D L21.....	\$ 100,700
Furniture and Equipment	2,300
2. Libraries, Lands and Buildings – M 81D L12	180,700
Furniture and Equipment	32,000
3. Police Department M 81D L71	83,700
Equipment	24,486
4. Fire Department M 81D L71.....	148,400
Equipment	118,628
5. Highway Department, Land and Bldg. M 81D L44.....	81,400
Equipment	141,768
6. Town Office, Lands and Bldg. M 81D L71	181,100
Furniture and Equipment	17,100
7. Parks, Commons and Playgrounds M 81 L01/02.....	231,000
8. Sanitary Landfill M 81D L94.....	219,800
9. Oaklawn Dev. Recreation Area M 79 L66	4,800
10. Greenspace Map 183C/Lot 122X off Sweatt St.....	3,200
11. Greenspace Map 183C/Lot 122Z off Sweatt St.	3,300
12. Town Pound – North Water Street M94 L41A	500
13. Map 81/Lot 4 off E/S Rt. 3	7,800
14. Map 47/Lot 38 N/S Water Street.....	40,300
15. Map 81D/Lot 37 W/S Rte. 4 "Schoolhouse Lot"	40,300
16. Map 83/Lot 48A Armstrong Lot off Weir Road	37,600
17. Map 81D/Lot 68 Newbury Road	17,800
18. Map 49/Lot 42 Tote Road.....	20,800
19. Map 183C/Lot 14 Cottage Street	78,400
20. Map 94/Lot 19 Land Webster Line	1,800
21. All Land & Bldgs. Acquired – Tax Collect. Deeds	
Weir Property Map 83/Lot 49	194,100
Barnard/Eastman Map 43/Lot 2	113,400
Champagne Property Map 81/Lot 019A.....	23,000
Martin Property Map 183D/Lot 31.....	1,200
Map 49/Lot 13, Land between R.R. & River.....	15,000
Map 49/Lot 14, off E/S Route 3.....	32,000
Map 49/Lot 15, E/S Route 3	4,800
Map 79/Lot 1, Land off W/S Route 3.....	9,000
Map 81/Lot 32, Land, Queen Street	19,500
Map 81/Lot 17, Land off E/S Queen Street	7,400
Map 83/Lot 58, Land off W/S Queen Street.....	4,000
Map 183C/Lot 38, S/S Eel Street	42,900
Map 183D/Lot 133, Land off S/S Rte. 93 access.....	600
Map 81B/Lot 51 Land off No. Main Street	2,000

Map 47/Lot 54, Land & Bldg. Merrill Corner	23,400
Map 83/Lot 51, Land & Bldg. 203 Queen.....	107,300
Map 79/Lot 87-1, Fairbanks Drive (Road)	<u>1,100</u>
Total.....	\$2,420,382

TOWN CLERK'S REPORT
JANUARY 1 THROUGH DECEMBER 31, 1992

3,582 Auto Permits	\$203,212.50
234 Dog Licenses	1,128.50
15 Marriage Licenses	495.00
149 Vital Statistics Copies.....	789.00
8 Bad Check Fees.....	120.00
8 Filing Fees.....	10.00
 Paid to Treasurer	 \$205,755.00

VITAL STATISTICS

Births	26
Marriages	20
Deaths	84

Barbara M. Holmes
Town Clerk

TAX COLLECTOR'S REPORT
Summary of Tax Accounts
Fiscal Year Ended December 31, 1992

- DR. -

- - Levies Of: - -

UNCOLLECTED TAXES

Beginning of Fiscal Year:**	1992	Prior
Property Taxes		\$956,435.50
Resident Taxes		3,420.00
Yield Taxes		946.00
Sewer Rents		40,096.82
Special Sewer Assessment		555.00

Revenues Committed This Year:

Property Taxes	\$2,713,456.00	
Resident Taxes	17,780.00	240.00
Land Use Change	2,760.00	
Yield Taxes	3,806.00	
Sewer Rents	180,267.08	6,915.00
Special Sewer Assessments	2,500.00	

Overpayment:

Property Taxes	574.00
----------------	--------

Interest Collected on

Delinquent Tax	378.12	50,040.50
-----------------------	---------------	------------------

Sewer	120.14	3,008.32
--------------	---------------	-----------------

Collected Resident

Tax Penalties	<u>69.00</u>	<u>235.00</u>
----------------------	--------------	---------------

TOTAL DEBITS	\$2,921,710.34	\$1,061,892.14
---------------------	-----------------------	-----------------------

**This amount should be the same as last year's ending balance.

TAX COLLECTOR'S REPORT
Summary of Tax Accounts
Fiscal Year Ended December 31, 1992

- CR. -

-- Levies Of: --

Remitted to Treasurer During

Fiscal Year:	1992	Prior
Property Taxes	\$1,952,945.53	\$ 947,442.50
Resident Taxes	14,190.00	2,180.00
Land Use Change	2,760.00	
Yield Taxes	3,138.00	946.00
Interest	378.12	50,040.50
Penalties	69.00	235.00
Sewer Rents	140,029.23	45,939.70
Special Sewer Assessment	2,050.00	555.00
Sewer Interest	120.14	3,008.32

Abatements Made:

Property Taxes	6,065.00	8993.00
Resident Taxes	470.00	780.00
Yield Taxes	26.00	
Sewer Rents	1,698.06	1,072.12

**Uncollected Rev. End
of Year:**

Property Taxes	755,019.47	
Resident Taxes	3,120.00	700.00
Yield Taxes	642.00	
Sewer Rents	38,539.79	
Special Sewer Assessment	450.00	
TOTAL CREDITS	\$2,921,710.34	\$1,061,892.14

Summary of Tax Sales/Tax Lien Accounts
Fiscal Year Ended December 31, 1992

– DR. –

	Prior
Unredeemed Taxes Balance at Beg. of Fiscal Year	\$ 384,029.19
Liens Sold or Executed During Fiscal Year	572,484.03
Interest Collected After Sale/Lien Execution	55,575.88
Collected Redemption Costs	<u>1,001.50</u>
TOTAL DEBITS	\$1,013,090.60

– CR. –

Remittance to Treasurer:

Redemptions	\$ 387,557.45
Interest/Costs (After Sale or Lien Execution)	56,577.38
Abatements of Unredeemed Taxes	8,367.97
Unredeemed Taxes, Int. & Costs Deeded to Munic.	6,799.43
Unredeemed Taxes on Initial Sale/Lien	<u>553,788.37</u>
TOTAL CREDITS	\$1,013,090.60

TREASURER'S REPORT
January 1 – December 31, 1992

Cash on Hand, January 1, 1992

\$ 306,019

Receipts:

Tax Anticipation Notes	\$1,000,000	
Property Taxes	2,900,388	
Land Use Change Taxes	2,760	
Resident Taxes	16,370	
Yield Taxes	4,084	
Payments in Lieu of Taxes	201,306	
Special Sewer Assessments	2,605	
Interest & Penalties on Delinquent Taxes	50,723	
Tax Sales Redeemed	444,135	
Business Licenses, Permits & Fees	16	
Motor Vehicle Permit Fees	203,212	
Dog Licenses Fees	1,129	
Energy – Improvement Grant	3,080	
Emergency Management Grant	414	
Shared Revenues Block Grant	135,906	
Highway Block Grant	43,983	
State & Federal Forest Land Reimb.	921	
Other State Grants & Reimbursements	2,374	
Income from Departments	2,618	
Timber Cut Bond	1,000	
Trailer Park Permit Fees	885	
Security Deposit – Cullen House	400	
Sale of Municipal Property	12,610	
Interest on Investments	4,622	
Rents of Property	3,855	
Income from Trust Funds	341	
Fines and Forfeits	2,835	
Insurance Dividends	2,075	
Town Hall Security Deposits	1,575	
New Trust Funds	1,250	
Sewer Users Receipts	<u>191,026</u>	
Total Receipts		<u>\$5,238,498</u>
Total Available		5,544,517
Less: Selectmen's Orders Paid		<u>5,353,592</u>
Balance on Hand December 31, 1992		\$ 190,925

Patricia C. Knight
 Treasurer

DETAILED STATEMENT OF EXPENDITURES – 1992**General Government****Executive**

Salaries	\$ 44,484
Office Supplies	6,384
Utilities	1,756
Building Maintenance	866
Equipment	645
Equipment Maintenance	887
Telephone	2,881
Postage	3,500
Meetings, Travel	447
Computerization	9,327
Janitorial Services	<u>938</u>
	\$ 72,114

Election, Registration, Town Clerk

Salaries	\$ 13,649
Town Report Printing	3,956
Election Costs	546
Meals	560
Meetings & Travel	495
Records Preservation	<u>270</u>
	\$ 19,476

Financial Administration

Plodzik & Sanderson	\$ 4,500
Salaries	34,522
Meetings & Travel	<u>365</u>
	\$ 39,387

Legal Expenses

Upton, Sanders & Smith	\$ 13,312
Advertising	1,084
Merrimack County Reg. of Deeds	840
Merrimack County Probate	<u>6</u>
	\$ 15,242

Personnel Administration

Social Security, Medicare	\$ 25,517
Life Insurance	696
Health Insurance	67,388
Workman's compensation Fund	11,666
N.H. Retirement System	10,310
Unemployment Compensation Fund	<u>787</u>
	\$ 116,364

Planning & Zoning

Salaries	\$ 3,200
Mileage	275
Office Supplies	183
Advertising	452
Printing	82
Maintenance	91
Utilities	1,028
Dues – CNHRPC	2,875
Recording Fees	<u>\$ 72</u>
	\$ 8,258

Town Hall

Salary	\$ 1,591
Supplies & Maintenance	2,401
Utilities	2,667
Equipment	<u>\$ 1,252</u>
	\$ 7,911

Cemeteries

Salaries	\$ 3,100
Repairs to Equipment	24
Supplies	88
Equipment	<u>3,100</u>
	\$ 6,312

Insurance, Not Otherwise Allocated

Public Officials Liability Policy	\$ 2,700
Public Officials Bond	690
Liability	<u>\$ 33,580</u>
	\$ 36,970

Advertising & Regional Associations

Dues	\$ 1,130
------	----------

Public Safety**Police Department**

Salaries	\$ 132,582
Cruiser Maintenance	8,290
Radio Maintenance	1,120
Training & Dues	2,814
Photography	328
Telephone	3,949
Uniform expense	1,899
Office expense	3,777
Equipment	1,540

Building Maintenance	2,371
Dispatch	<u>12,234</u>
	\$ 170,904

Fire Department

Salaries	\$ 29,518
Utilities	3,291
Radio Maintenance	874
Truck Operation, Repairs	3,442
Building Maintenance	402
Turnout Gear Maintenance	2,997
Dispatch	7,537
Insurance	180
Hose Maintenance	1,296
Training	845
Equipment	1,450
SCBA Maintenance	<u>\$ 3,753</u>
	\$ 55,585

Ambulances

Penacook Rescue Squad	\$ 18,000
-----------------------	-----------

Building Inspection

Salary	\$ 1,500
Supplies	103
Dues	<u>75</u>
	\$ 1,678

Emergency Management

Salary	\$ 580
Telephone	187
Radio Maintenance	<u>\$ 53</u>
	\$ 820

Highways and Streets**Maintenance of Streets**

Salaries	\$ 102,675
Uniform Expense	2,422
Gasoline & Diesel	6,288
Utilities	1,679
Salt	11,752
Road Oil	12,322
Cold Patch	1,907
Street Signs	266

Repairs to Equipment	9,013
General Supplies	662
Construction, resurfacing	<u>20,792</u>
	\$ 169,778

Street Lighting	\$ 9,275
------------------------	----------

Sanitation**Solid Waste Disposal**

Salaries	\$ 19,748
Maintenance Equipment Costs	1,994
Electricity	1,088
Telephone	344
Tipping	54,083
Hauling	11,879
Scrap Metal Services	2,914
Dues	186
Groundwater Sampling	<u>\$ 10,799</u>
	\$ 103,035

Other Sanitation

Salaries	\$ 1,293
Maintenance	<u>768</u>
	\$ 2,061

Health**Administration**

Salary	\$ 1,591
Travel & Meetings	59
Supplies	<u>\$ 10</u>
	\$ 1,660

Other Health

Visiting Nurse Association	\$ 6,489
----------------------------	----------

Welfare**Administration**

Salary	\$ 1,700
Meetings, Mileage	<u>405</u>
	\$ 2,105

Intergovernmental Payments

Community Action Program	\$ 3,443
--------------------------	----------

Vendor Payments	\$ 12,412
------------------------	-----------

Culture & Recreation**Parks & Recreation**

Salaries	\$ 5,280
Maintenance	45
Park Program Supplies	1,502
Utilities & Sanitation	974
Civic Program Support	<u>\$ 1,000</u>
	\$ 8,801

Library	\$ 12,455
----------------	-----------

Patriotic Programs

Old Home Day	\$ 1,500
Penacook Legion (Flags)	108
Town Beautification	<u>220</u>
	\$ 1,828

Other Culture & Recreation

Penacook Community Center	\$ 3,000
---------------------------	----------

Conservation**Administration**

Dues	\$ 175
Mapping & Research	212
Miscellaneous	<u>212</u>
	\$ 599

Debt Service

Principal – LT Bonds & Notes	\$ 70,000
---	-----------

Interest – LT Bonds & Notes	\$ 19,670
--	-----------

TANS	\$ 49,361
-------------	-----------

Principal – TANS	\$1,000,000
-------------------------	-------------

Capital Outlay**Machinery, Vehicles, Equipment**

Gas-Fired Furnace – Police	\$ 2,950
Energy – Fire Department	6,157
Town Hall Floors – Refinish	<u>3,075</u>
	\$ 12,182

Transfer Station	\$ 14,407
Closing Landfill – Corn Hill Road	\$ 2,204
Payments to Other Governments	
County of Merrimack	\$ 239,567
Penacook-Boscawen Water Precinct	\$ 211,089
Merrimack Valley School District	\$2,043,005
Miscellaneous	
Payments to Trustees of Trust Funds	\$ 1,250
Discounts, Abatements, Refunds	12,354
Mar. License, Dogs, Vital Statistics	\$ 1,292
Town Hall Security Deposits	1,975
Trailer Park Permit Fees	890
Tax Lien Sale	572,484
Sewer User Funds	<u>194,770</u>
Total Payments All Purposes	\$5,353,592

BOSCAWEN POLICE DEPARTMENT 1992 YEAR END REPORT

The Boscawen Police Department's year end statistics were as follows:

Total Calls Received:	12,974
Total Calls for Service:	5,187
Total Accidents:	58
Total Arrests:	235
Total Summons:	612
Total Warnings:	1,364

Also during the year the department was responsible for many community programs and awards:

1. D.A.R.E. program that graduated 42 fifth graders,
2. Toys For Tots that assisted 56 children realize Christmas,
3. Halloween Open House that saw over 250 visitors,
4. Identi-kid program where kids are finger-printed and photographed for their records,
5. Established the Boscawen Police Explorer program for young adults between the ages of 14 and 18; currently there are 10 explorers in the post,
6. Offer to the community, security surveys of residents' homes to protect them from the possibility of burglary,
7. Annual Christmas party for grades K-5. Almost 20 in attendance,
8. Participated in running in the Special Olympics Torch Run, Boscawen-Meredith leg.
9. Receive an award for 70% plus for seat belt safety from the U.S. Department of Transportation, one of only 436 police agency nationwide.
10. Sponsored two youth athletic teams in baseball and basketball.

Please remember, that we are really here for the Community and offer much more than law enforcement. Should the need arise that our assistance is warranted, please do not hesitate to call us at:

EMERGENCY 796-2277

ADMINISTRATION 796-2288

Respectfully Submitted,

Mark R. Pepler
Chief of Police

PUBLIC SAFETY

Police Department	1992	Actual	1993
Salaries: Chief	31,763	32,345	31,763
Sergeant	24,150	24,592	24,150
Patrolman #1	19,950	20,315	19,950
Patrolman #2	19,950	19,538	19,950
Patrolman #3	NA		9,000
Clerk	17,692	18,016	17,692
Crossing Guard	2,625	1,692	2,625
Holiday Pay	3,700		3,700
Overtime	6,500	17,105	6,500
Aux. Officers	7,650	9,941	3,000
Outside Detail	<u>100</u>		<u>200</u>
SUBTOTAL	134,080	143,544	138,530
Outside Detail & Grant (725)		<u>(10,962)</u>	
		132,582	
Cruiser Maintenance	10,500	8,290	10,000
Radio Maintenance	1,000	1,120	1,000
Training & Dues	2,000	2,814	3,000
Photography	300	328	400
Telephone	3,800	3,949	4,300
Uniforms	1,500	1,899	1,500
Office Expense	2,800	3,777	2,800
Equipment	1,000	1,540	1,000
Building Maintenance	3,500	2,371	3,000
Dispatch	<u>12,500</u>	<u>12,234</u>	<u>14,000</u>
SUBTOTAL	38,900	38,322	41,000
TOTAL	<u>172,980</u>	<u>170,904</u>	<u>179,530</u>

Total Reimb/ 12006 – 10962 Grant/OD
 1024 Includ. Off. Sup./20 Cruis. Maint.

HIGHWAYS & STREETS

General Maintenance – Street	1992	ACTUAL	1993
Salaries: Public Works Director	18,809		18,809
Employee #1	24,154		24,154
Employee #2	24,471		24,471
Employee #3	18,847		18,847
Employee #4	18,847		18,847
Employee #5	17,667		17,667
Overtime/Weekend duty	<u>8,500</u>		<u>10,500</u>
TOTAL	131,295		133,295
Less one man charged to Water Dept.	(28,000)		(28,000)
Less cost charged to Solid Waste	(5,300)		(5,300)
Less cost charged to Cemeteries	<u>0</u>		<u>2,500</u>
TOTAL	97,995	102,675	97,495
Uniforms and Safety Equipment	2,200	2,422	2,500
Maintenance/Summer & Winter			
A. Gas (Including diesel fuel) (includes F.D.)	8,500	6,288	8,000
B. Utilities	2,200	1,679	2,200
C. Salt	12,500	11,752	12,500
D. Materials & Supplies			
1. Road Oil	12,500	12,322	12,500
2. Cold Patch	2,500	1,907	2,000
3. Street Signs	200	266	200
Equipment			
Repairs to Equipment	7,000	9,013	7,500
General Supplies	3,000	3,527	3,000
New Construction or Resurface	<u>25,000</u>	<u>20,792</u>	<u>25,000</u>
SUBTOTAL	173,595	172,643	172,895
Reimbursements		<u>(2,865)</u>	
		169,778	
Cemeteries			
Operating Expense	4,600	3,212	3,600
Equipment	<u>3,100</u>	<u>3,100</u>	<u>200</u>
TOTAL	7,700	6,312	3,800

SANITATION

Solid Waste Disposal

Operating Salaries	21,000	19,748	13,700
Overtime			6,800
Tires	500		500
Maintenance/Equipment Cost	3,000	1,994	3,000
Electric	1,300	1,088	1,200
Phone	400	344	400
Tipping	65,400	77,992	71,010
Haulings	12,000	11,879	12,000
Scrap Metal Disposal	2,000	2,914	3,000
Oil Filters/Refrigerators			1,000
Dues – NH Resource Recov. & State	150	186	250
Groundwater Sampling	<u>12,000</u>	<u>10,799</u>	<u>12,000</u>
SUBTOTAL	117,750	126,944	124,860
Est. Cr. from Private Haulers	(22,000)	(22,656)	(20,000)
Estimated Cr. from Cans	<u>(1,000)</u>	<u>(1,253)</u>	
TOTAL	94,850	103,035	104,860

*Estimated Cr. from Cans \$1,353

Other – Highways & Streets

Care of Trees	1,500		1,500
---------------	-------	--	-------

CONCORD REGIONAL SOLID WASTE/RESOURCE RECOVERY COOPERATIVE

I. 1993 Budget

	Item Budget	Subtotals
1. Wheelabrator Concord Co. Service Fees		\$1,987,719
Reconciliation & Recycles Tons Rebates		
2. Bypass Disposal Cost Reserve		125,000
3. Franklin Residue Landfill		
(a) Operations & Maintenance	750,214	
(b) Bond & Loan Payments	448,428	
(c) Expansion Sinking fund	574,597	
(d) Closure & LTM Fund	<u>149,104</u>	
		\$1,922,343
4. Cooperative Expenses, including		
Consultants & Studies		<u>344,720</u>
TOTAL 1993 Budget		\$4,379,782

Less, portion of interest, surplus,
recycles tons & communities deliver

GAT applied to 1993 Budget -307,161

Net-to be raised by Co-op Member

Municipalities \$4,072,621

1993 GAT of 103, 235 tons & net budget of \$4,072,621 = \$39.45/ton

II. Summary

1992 was our third full year in operation and it was a successful year. We were able to complete on time, within budget, and put into operations in the Fall of 1992 the Phase II portion of the Landfill Expansion. Pike Industries of Tilton did an excellent job in constructing the double lined landfill and leachate collection. It took the cooperation of the State DES, our consultants CMA Engineers, Pike and our Operator J.D. McLeod to have this project come together as well as it did.

Our 1992 Co-op delivered tonnage of 103,596 was up 1.4% over the 1991 delivered tons. We disposed of 66,514 tons of ash at the landfill and the leachate disposal process has been functioning very well. Our 2.6% increase in the Co-op tipping fee should assure us of another successful year and will keep our Expansion and Closure/Long Term Maintenance Funds on a solid financial basis. Once again many thanks to the Officers and Representatives to the Co-op.

BOSCAWEN FIRE DEPARTMENT

The Boscawen Fire Department responded to 109 calls, a 8.5% decrease from 1991's 127 calls.

Firefighters continue in training programs at Fitzwilliams, Lakes Region, Capital Area, NH Fire Standards and Training, and the Fire Station.

The Fire Prevention Program is going very well at the local schools. As well as Senior Citizens Organizations in town. Firefighter Jack Pillsbury heads up the Fire Prevention Program and does an excellent job.

The new addition is going very well. Foundations are complete, walls and trusses went up this year. Roof went on and shingled before winter set in.

Hopefully '93 will see the interior of building being finished.

At this time, on behalf of the Building Committee, I would like to *thank* once again, all the townspeople, organizations, town businesses and whomever for donating equipment, time, materials, expertise and monies.

I would also like to extend a hearty *thanks* to the Ladies Auxiliary, all the officers and firefighters for their cooperation, time, understanding and effort this past year.

Remember, if you have any fire related problems, do not hesitate to call the Fire Department. Practice Fire Prevention 365 days a year, be fire safe every day.

Fire Phone Number 1-225-3355

Respectfully Submitted,

Chief Roland "Joe" Bartlett

Fire Department	1992	Actual	1993
Operating Salaries	31,000	29,518	31,000
Utilities	6,750	3,291	4,000
Radio Maintenance	1,200	874	1,200
Truck Operation/Repair	3,000	3,442	3,000
Building Maintenance	500	402	500
Turn Out Gear Maintenance	3,000	2,997	3,000
Dispatch & Dues	7,537	7,537	7,879
Insurance & Retirement	420	180	
Hose Appliance Maintenance	2,000	1,296	2,000
Training Forest Fires	1,000	845	1,000
Equipment	1,380	1,450	1,380
S.C.B.A. Maintenance*	<u>3,500</u>	<u>3,753</u>	<u>3,500</u>
TOTAL	61,287	55,585	58,459

NOTE: \$289 Rec. from FF (Reim./State) (Included in Training/FF Figure)

*Self Contained Breathing Apparatus

BOSCAWEN FIRE DEPARTMENT

CHIEF

Roland D. Bartlett

DEPUTY CHIEFS

Robert York

Ray R. Fisher

Mark Bailey
Gus Swenson
Jack Pillsbury
Ronald McDaniel
Lester Colby

Captains
Lieutenants
Engineer
Clerk
Treasurer

Frederick Egounis
Peter Kenney

John Ayers
Dix Bailey
Timothy Beers
Daniel Fisher
Michael Fisher
Richard Gilman
Carl S. Glover, Jr.
Carlos Goncalves
Harold Hamilton
John Hill
Timothy Kenney

Reginald LaClair
Asa Maynard
Joshua Nixon
Paul O'Keefe
Alan Perkins
Eric Pouliot
Donald Stickney
Michael Sweeney
Gregory Taylor
Richard Young

**TOWN FOREST FIRE WARDEN
AND STATE FOREST RANGER REPORT**

1992 was below average for wildfires reported in our state. Our largest fire was in May in Rumney where a suspicious origin fire burned approximately 150 acres with a total cost of approximately \$30,000. The N.H. Division of Forest and Lands assisted many other communities in wildland fire suppression as well.

Our fire lookout towers reported 289 fires, burning a total of 136 acres. Our major causes of fires were fires kindled without a permit, unknown causes and children.

Please help your town and state forest fire officials with fire prevention. New Hampshire State Law (RSA 224:27) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, *without first obtaining a written fire permit from the Forest Fire Warden of the town where the burning is to be done.*" Violation of this statute is a misdemeanor, punishable by a fine of up to \$1,000 and/or a year in jail and you are liable for all fire suppression costs.

Local fire departments are responsible for suppressing fires. The small average fire size of .47 acre/fire is a tribute to early detection by the public or our fire tower system and the quick response of our trained local fire departments. Please help your Warden and fire department by requesting and obtaining a fire permit *before* kindling an open fire.

The N.H. Division of Forests and Lands assisted 28 towns with a total of \$20,000 in 50/50 cost share grants of fire fighter safety items and wildland suppression equipment in 1992.

If you have any questions regarding New Hampshire forest fire laws, please contact your local Forest Fire Warden, State Forest Ranger, or Division of Forests and Lands at 271-2217.

Forest Fire Statistics 1992

	State	District	Town of Boscawen
Number of fires	289	30	1
Acres burned	136	26.5	2
Richard S. Chase Forest Ranger		Roland "Joe" Bartlett Forest Fire Warden	

For fire permits and information, call: 796-2157 or 796-2426.

1992 HEALTH OFFICER REPORT 1992

During the year of 1992, the Boscawen Health Officer responded to approximately 40 calls – about half of the calls recorded in 1991.

As Health Officer, it is my responsibility to respond to any questions and/or complaints you may have. Please contact me at my home number 796-2609 or contact the Selectmen's Office at 796-2426.

Respectfully Submitted,

John Dagata
Health Officer

REPORT OF THE TRUSTEES OF TRUST FUNDS

Fiscal Year Ended December 31, 1992

--- PRINCIPAL ---

--- INCOME ---

Date of Creation	Name of Trust Fund	Purpose of Trust fund	How Invested	Balance Beginning Year	New Funds Created	Withdrawals	Balance End Year	Income During Year	Expended During Year	Balance End Year	Grand Total of Principal & Income End of Year
CEMETERY FUNDS											
1983	Cem. Com. Fund #1	Perpetual Care	New Dartmouth Bank	\$ 1,000.00			\$ 1,000.00	\$ 54.63	\$ 8.83	\$ 45.80	\$ 1,045.80
1978	Cem. Com. Fund #2	Perpetual Care	New Dartmouth Bank	6,469.00			6,469.00	314.95	56.99	257.96	6,726.96
1984	Cem. Com. Fund #3	Perpetual Care	New Dartmouth Bank	7,937.50			7,937.50	382.99	68.79	314.20	8,251.70
1984	Cem. Com. Fund #4	Perpetual Care	New Dartmouth Bank	1,150.00			1,150.00	55.49	9.96	45.53	1,195.53
1985	Cem. Com. Fund #5	Perpetual Care	New Dartmouth Bank	1,775.00			1,775.00	85.65	15.38	70.27	1,845.27
1985	Cem. Com. Fund #6	Perpetual Care	New Dartmouth Bank	1,200.00			1,200.00	50.68	9.88	40.80	1,240.80
1986	Cem. Com. Fund #7	Perpetual Care	New Dartmouth Bank	875.00			875.00	36.50	99.29	36.83	911.83
1987	Cem. Com. Fund #8	Perpetual Care	New Dartmouth Bank	850.00			850.00	35.46	96.43	35.78	885.78
1988	Cem. Com. Fund #9	Perpetual Care	New Dartmouth Bank	925.00			925.00	50.88	106.70	188.06	1,113.06*
1989	Cem. Com. Fund #10	Perpetual Care	New Dartmouth Bank	950.00			950.00	39.63	107.64	39.99	989.99
1990	Cem. Com. Fund #11	Perpetual Care	New Dartmouth Bank	1,025.00			1,025.00	49.25	9.61	39.64	1,064.64
1991	Cem. Com. Fund #12	Perpetual Care	MC Savings Bank	800.00			800.00	43.25	48.97	43.25	843.25
Arthur Fanny, Sr.					\$250.00						
Bernard LaCoy					250.00						
Ione Ford					125.00						
1992	Cem. Com. Fund #13	Perpetual Care	MC Savings Bank	625.00			625.00	19.23		19.23	644.23
1910	John E. Ruess	Perpetual Care	New Dartmouth Bank	1,045.19			1,045.19	50.87	9.20	41.67	1,085.86
TOTAL A/C CEMETERY FUNDS				1,045.19			\$26,626.69	\$1,269.46	\$647.67	\$1,219.01	\$27,845.70
*\$14.00 service charge, Bank will credit in 1993											
LIBRARY FUNDS											
1916	Mrs. John Kimball	Library	New Dartmouth Bank	\$ 100.00			\$ 100.00	\$.89	\$ 14.00 ¹	\$ - 7.48	\$ 92.52
1925	Harry K. White	Library	MC Savings Bank	2,000.00			2,000.00	113.42	104.14	283.51	2,283.51
1928	Martha Knowles	Library	New Dartmouth Bank	9,559.89			9,559.89	465.46	84.22	381.24	9,941.13
1940	Frank L. Gersh	Library	MC Savings Bank	4,000.00			4,000.00	226.82	208.24	566.97	4,566.97
1946	Lizze Choate	Library	New Dartmouth Bank	920.00			920.00	34.69	80.03 ²	202.07	1,122.07
1947	Willis G. Buxton	Library	MC Savings Bank	1,000.00			1,000.00	56.71	52.07	141.75	1,141.75
1948	Martha Buxton	Library	MC Savings Bank	1,000.00			1,000.00	56.71	52.07	141.75	1,141.75
1967	Mary K. Colby	Library	New Dartmouth Bank	500.00			500.00	20.19	9.53	10.66	510.66
1971	Isabelle Grimes	Library	New Dartmouth Bank	1,000.00			1,000.00	33.52	1.21	32.31	1,032.31
1981	Harold Holmes	Library	New Dartmouth Bank	5,000.00			5,000.00	175.35		189.65	5,189.65
1988	Betty Nardini Book Fd	Library	New Dartmouth Bank	595.00			595.00	27.38		96.65	691.65
TOTAL A/C LIBRARY FUNDS				\$25,674.89			\$25,674.89	\$1,211.14	\$605.51	\$2,039.08	\$27,713.97

Date of Creation	Name of Trust Fund	Purpose of Trust fund	How Invested	Balance Beginning Year	New Funds Created	Balance End Year	Income During Year	Expended During Year	Balance End Year	Grand Total of Principal & Income End of Year
MERRIMACK VALLEY SCHOOL DISTRICT										
1973	Turtle Fund	f/o Boscawen School	MC Savings Bank	<u>1,223.95</u>		<u>1,223.95</u>	<u>68.18</u>	<u>52.60</u>	<u>68.18</u>	<u>1,292.13</u>
	TOTAL A/C MVSD FUNDS			<u>\$1,223.95</u>		<u>\$1,223.95</u>	<u>\$68.18</u>	<u>\$52.60</u>	<u>\$68.18</u>	<u>\$1,292.13</u>
CAPITAL RESERVE FUNDS										
1984	Town of Boscawen	Cemetery Improvement	New Dartmouth Bank	5,000		5,000.00	488.36	144.26 ⁴	5,092.02	10,092.02
1992	Penacook-Boscawen Water Precinct	Backhoe	Concord Savings Bk		<u>10,000.00</u>	<u>10,000.00</u>				<u>10,000.00</u>
	TOTAL A/C CAPITAL RESERVE FUNDS			<u>\$5,000.00</u>	<u>\$10,000.00</u>	<u>\$15,000.00</u>	<u>\$488.36</u>	<u>\$144.26</u>	<u>\$5,092.02</u>	<u>\$20,092.02</u>
GRAND TOTALS										
				\$57,900.53	\$10,625.00	\$68,525.53	\$3,037.14	\$1,450.04	\$8,418.29	\$76,943.82
¹ Bank service charge, will credit in 1993; ² \$3.00 fee for Bank check to withdraw funds; ³ Bank charge for checks - new a/c Bank will credit 1993; ⁴ Withheld tax on 1991 1099-INT form										

¹ Bank service charge, will credit in 1993; ² \$3.00 fee for Bank check to withdraw funds; ³ Bank charge for checks - new a/c Bank will credit 1993; ⁴ Withheld tax on 1991 1099-INT form

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge.

DORIS C. SILVER
CYNTHIA HOUSTON
KATHLEEN JAWORSKI
TRUSTEES OF TRUST FUNDS

BOSCAWEN PUBLIC LIBRARIES

The library circulation figures increased in 1992 by more than 50 books per month. Total circulation was 11,294.

We were able to get a large bookcase at the Main Library restored by a local craftsman. This case had been stored in the basement for some years. It will now give us some much needed shelf space.

The Branch Library now has an outside drop box, repaired, painted and installed by volunteers.

We held two amnesty periods for those very overdue books and were pleasantly surprised at the number of books returned.

We have received many generous donations of books throughout the year, which certainly are appreciated. We've begun to pass our discarded books on to either the Merrimack County Jail or the Salvation Army.

In an effort to serve library patrons who may work second or third shift, we have expanded our hours by a total of one hour per week at each library. The news hours are printed below.

Come and visit the libraries – there is something for everyone.

Todd West, Chairman
Library Board of Trustees

Library Hours:

Main Library	Tues.	1:30-6:30 p.m.
	Thurs.	3:00-7:00 p.m.
Branch Library	Mon.	2:30-6:30 p.m.
	Wed.	2:30-7:00 p.m.

Library	1992	Actual	1993
Salaries	5,200	5,901	6,268
Social Security	400	401	450
Electricity	1,000*	698	900
Oil/Gas	1,350*	1,249	1,600
Insurance (Unemployment)		80	100
Treasurer's Bond	50	50	
Trustees Association			
Treasurer's Expenses	60	40	50
Books	3,000	3,000	2,500
Maintenance	1,200	514	500
Supplies/Miscellaneous	550	359	600
Telephone	300	287	300
Water	120	60	160
Less Est. Income	<u>(775)</u>	<u>(775)</u>	<u>(805)</u>
SUBTOTAL	12,455	11,864	12,623
* Adjustment/Town Allocates to Library		<u>591*</u>	
TOTAL		12,455	

BOSCAWEN PUBLIC LIBRARY ANNUAL REPORT

General Account Income

Balance January 1, 1992	\$ 942.26
Kimball Trust	150.00
Holmes Trust	393.06
W. and M. Buxton Trusts	104.14
NOW Account	105.71
Town	<u>\$ 9,455.00</u>
	\$11,150.17

General Account Expenditures

Salaries	\$ 4,863.97
Social Security	802.63
Unemployment	58.73
Electricity	699.30
Telephone	286.41
Oil	577.73
Gas	782.03
Water	80.00
Maintenance, Supplies, Miscellaneous	982.48
Treasurer Bond	50.00
Treasurer Expense	<u>42.34</u>
	\$ 9,225.62

Balance January 1, 1993	\$ 1,924.55
--------------------------------	--------------------

Book Account Income

Balance January 1, 1992	\$ 345.57
Knowles Trust	816.26
Mary K. Colby Trust	39.08
Lizzie Choate Trust	77.03
Harry K. White Trust	104.14
Mrs. John Kimball Trust	5.72
Books, sold, fines, donations	286.04
Town	<u>\$ 3,000.00</u>
	\$ 4,674.84
Books	<u>\$ 4,400.91</u>
Balance January 1, 1993	\$ 272.93

Gerrish Account

Balance January 1, 1992	\$ 296.50
Income	<u>208.24</u>
	\$ 504.74
Expended	<u>\$ 315.00</u>
Balance January 1, 1993	\$ 189.74

Grimes Account

Balance January 1, 1992	-0-
Income	\$85.89
Expended	<u>3.84</u>
Balance January 1, 1993	\$81.05

HUMAN SERVICE OFFICER'S REPORT

January 1 to December 31, 1992

Applica-

tions	Month	Rent	Food	Utilities	Misc.	Totals
19	January	\$ 817.00	\$ 191.33	\$ 263.99	\$ 161.62	\$ 1,433.94
29	February	1,770.00	307.42	344.12	90.00	2,511.54
19	March	770.00	207.28		311.68	1,288.96
27	April	1,808.00	187.68	542.65	45.00	2,583.33
19	May	713.00	238.89	87.90	61.94	1,101.73
19	June	1,270.00	223.86	231.27		1,725.13
13	July	908.00	82.49	297.36	37.90	1,325.75
18	August	1,113.00	223.18	330.90	80.00	1,747.08
16	September	700.00	293.37	283.86		1,277.23
21	October	470.00	271.68	394.26	138.65	1,274.59
15	November	510.00	144.96	696.28	88.67	1,439.91
<u>25</u>	<u>December</u>	<u>1,140.00</u>	<u>336.86</u>	<u>476.94</u>	<u>55.37</u>	<u>2,009.17</u>
240	Totals	<u>\$11,989.00</u>	<u>\$2,709.00</u>	<u>\$3,949.53</u>	<u>\$1,070.83</u>	<u>\$19,718.36</u>

The Human Service Department of the Town of Boscawen has helped 91 families for a total of 216 people during the 1992 year – 240 applications. No needy client has ever been turned away or denied assistance if their qualifications were met. We have helped our clients apply for AFDC, APTD, Food Stamps, USDA Food, SSI, WIC, Housing, Fuel Assistance, and whatever other State and Federal programs available to them. A list of food pantries is available at the Selectmen's office showing where clients can receive free food. Our Boscawen Congregational Church Food Pantry not only has plenty of food, but also a good supply of good, used clothing. We started a food pantry this year at the Selectmen's office and have been fortunate to receive many cases of canned food from the Capital Region Food Program at no cost to the Town. We also received a good supply of canned food and supplies left over from the Desert Storm War to add to our pantry.

The Capital Region Food Program committee was very active again this Christmas, and many Boscawen families received plenty of food for their Christmas dinner. We are proud to say that some of our Boscawen people volunteered their services by helping box food at the armory in Concord and delivering food throughout town. Several churches and organizations in our area also delivered food to our needy families at Thanksgiving time. The Toys for Tots program sponsored by our Police Women's Auxiliary with donations from many Boscawen people was a great success. Many children, who probably would not have received many Christmas gifts this year, were given lovely gifts and clothing. We also participated in the Giving Tree again this year. This is sponsored by the Concord Hospital auxiliary with a Christmas Tree at the Steeplegate Mall. Many of our children received toys, gifts, and clothing through this project. One organization in town selected four single, elderly folks and gave them Christmas gifts, food, and clothing. Other

Boscawen groups remembered whole families with gifts and food at Christmas time. The Spirit of Giving and the Spirit of Sharing at Christmas time was all around us!

We belong to several welfare groups – N.H.L.W.A.A., the Community Action Program (CAP) Advisory Committee, the Merrimack County United Way, the Capital Region Food Program Committee, and the Habitat for Humanity Committee. Belonging to these organizations and meeting with other welfare directors and state officers is most helpful in learning new and better ways to help our folks with welfare assistance. At one of these meetings four years ago, we learned of the Stewart B. McKinney Emergency Shelter Grants Program, and each year have applied for and received grant money – this year \$3,000. This is a Federal Grant distributed in our state by the State of N.H.

Each Monday, Wednesday, and Friday evening a delicious supper is served at the United Church of Penacook Dining room from 4:30 to 5:30. Volunteers handle the preparing, serving, and donating food – including our Congregational Church Ladies Aid. Any needy family is welcome to come to this free supper. Please continue to let us know of anyone needing our help but are reluctant to ask for help for themselves. We appreciate your concern. We don't want anyone to go without food, heat, medical care, or a home.

The Town of Boscawen is fortunate to have so many organizations who are not only willing but eager to help their neighbors in need. Our sincere thanks to the following groups who did so much to make the Holiday Season a brighter one for so many of our Boscawen people: the Boscawen Congregational Church and Ladies Aid, the Boscawen Police and Women's Auxiliary, the United Church of Penacook, the Immaculate Conception Church, the DW Sno Beepers, the Lion's Club, the 4-H Club, the Boy Scouts and Cub Scouts, the Tri-Amity Guild, Merrimack County Ox-Bows, the Fire Department, the Visiting Nurse Association, Steenbeke & Sons, Elektrisola, Chubb Life – and, of course, our Selectmen and office staff.

Respectfully Submitted,

Evelyn W. Beaulieu
Human Service Officer

BOSCAWEN PARK & RECREATION COMMITTEE REPORT

The Park & Recreation Committee meets the third Monday of the month, at 7:15 p.m. at the town office.

We had all new staff at the park program this past summer. Rich Krajcik was the Director and Joanne Holden as the Assistant Director. We also added some high school aged counselor positions. This allowed for more supervision and more variety in activities. We are planning on continuing the counselor program. The children had many new arts and crafts activities this year – Joanne is an art teacher and had lots of new things to try. There was a trip each week and lots of games and fun.

Ninety-five children registered for the park program and average daily attendance was in the fifties. Attendance starts out very high in the early days of the program and drops off as the summer goes on, mostly due to family vacations and camp attendance.

The Park Committee purchased another picnic table for the park and had the gate moved farther down the road along the river and ball fields. Even with the gate locked, there is still parking for park activities. The gate is locked primarily during "mud" season to prevent damage done by cars driving on the ball fields. Thanks to the town crew for moving the fence, building the waiting bench at the tennis courts, and for the maintenance they do at the park.

We are planning to do some work on the house at the park this spring and will need volunteers. Watch for notices in the paper and *Newsvine*.

Respectfully Submitted,

Louise D. McLaughlin
Chairperson

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

329 Daniel Webster Highway
Boscawen, New Hampshire 03303
(603) 796-2129

The Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 19 towns and the City of Concord in Merrimack and Hillsborough Counties. The Town of Boscawen is a member in good standing of the Commission.

The CNHRPC is one of nine RPC's organized under RSA 36:45-53 to prepare coordinated regional plans and to assist communities with local planning activities. Every city and town in New Hampshire is within an organized region.

Our principle charge is to prepare a coordinated plan for the region, while providing planning assistance to member communities.

Our accomplishments over the last year include:

The Commission adopted the *Housing Element of the Regional Master Plan* in September. The plan identifies housing needs in the region, the role of the CNHRPC in housing, and methods to address housing in towns and cities.

The regional transportation plan is the focus of our current fiscal year. We intend to complete the plan and our first ever transportation improvement program (TIP), the capital improvement plan for transportation in the region.

The plans of the nine regions form the basis for the state transportation plan. The state plan will become increasingly dependent on regional plans for data, public involvement, and transportation alternatives.

If the region and its communities are to maintain and improve its transportation infrastructure, we must approach consensus on our transportation priorities, both in terms of general objectives and in terms of specific projects. The input of every community is therefore critical, so we intend to devote considerable effort to public input on the plan and TIP.

In 1992 the CNHRPC published the *Cooperative Purchases and Municipal Services Study* which we identified the range of services provided by our communities, the general purchasing methods used, sources of information on improved purchasing methods, and the level of interest in cooperative purchases and services delivery in each community.

The Commission continues to provide high quality and timely services to member municipalities through circuit riding, master plan assistance, research, and other technical assistance.

With technical assistance from the RPC and in cooperation with interested cities and town, Merrimack County is preparing its first overall economic development plan.

Specific activities in Boscawen included: assisting in updating the town zoning ordinance; providing traffic counts on selected roads; providing materials needed to complete a grant application; consulting on a proposed special exception and variance; consulting with town officials on interpreting setback requirements of the zoning ordinance.

LIFE SAFETY OFFICER'S REPORT

As some residents already know, during 1992 many changes were made at the elementary school to bring the building into compliance with the Life Safety Code.

While initially looking as if the undertaking could run into a huge expense through renovations, I feel the degree of safety now provided was money well spent, at a reasonable cost. The following has been accomplished:

1. New fire rated enclosed stairways now serve the second story and basement of the old portion;
2. Work on automatic closing doors to separate the basement of the old portion from the first floor is being completed as of this writing;
3. Holes in the basement ceiling have been closed to help reduce smoke travel in the event of fire;
4. Heat detectors in the basement have been replaced with smoke detectors which will give an earlier warning in the event of fire;
5. Sprinkler heads have been installed in the boiler room;
6. A fire retardant coating has been applied to wood surfaces in the old portion exit areas. This coating is designed to slow flame spread in the event of fire;
7. Two exit signs in the cafeteria have been lowered to where they are more visible;
8. A vertically closing fire shutter that would block the second floor corridor in the event of fire has been removed;
9. Closures have been added to corridor doors in the new portion.

Although there has been discussion about possibly building a new facility in the future, the work performed will not have been in vain should a move occur. We have gained a better, safer building which will also most likely meet the code requirements for other occupancy classifications.

Inspections continue on various occupancies in town. I would like to remind anyone with future plans for construction or renovations, that the Life Safety Code applies to all buildings except for single-family dwellings which are occupied by the owner. Plans need to be approved before construction begins, and as always feel free to call me with any questions.

Sincerely,

Harold A. Hamilton

CEMETERY TRUSTEES REPORT

The Cemetery Trustees meet the third Wednesday of each month.

During 1992 the Beaver Dam Cemetery fence was given a second coat of paint; Mark Sampson agreed to repair the stones at Pine Grove Cemetery at a cost of \$200.00. This will complete Pine Grove Cemetery. This cemetery will also be surveyed for available new lots.

As of December 1992 we have used none of the income of the Trust Fund released last year.

There is an article in the warrant asking the voters for \$2,000.00 for stone repair. There is an estimated need for \$19,000.00 for complete restoration. The Trustees feel \$2,000.00 is a start.

Following are the Cemetery Rules and Regulations which were approved by the Selectmen, August 1992.

Cemetery Regulations for the Town of Boscawen

1. The Cemetery Trustees shall be responsible for all cemetery affairs and shall compile and have printed a list of rules and regulations, making them available to the public, revising the same as conditions change.

2. All lot owners shall be governed by the rules established by the Cemetery Trustees.

3. All town cemeteries shall be kept in such conditions as to be a credit to the community – this entails a minimum of annual mowing.

4. All lots shall be sold to include perpetual care. Price at this time is \$175.00 per grave unit, with \$125.00 of this amount for perpetual care. "Perpetual Care" shall mean mowing, trimming, removing leaves and natural debris, and maintaining ground level over graves.

5. A concrete vault or liner is required for all burials. Lots shall be for human remains only.

6. The purchase and maintenance of stone(s) shall be the lot owner's responsibility.

7. No monument or stone shall be erected until lot purchase is paid in full.

8. Only one upright monument per deeded lot. Single grave markers and corner posts are to be flush with the grade.

9. No fencing, curbing, or enclosure of any kind shall be allowed around any lot. Any shrub(s) should not be allowed to "overpower" the stone and/or marker, to be taller than the stone or to grow in front of stone so as to make the stone unreadable. If so it will be removed.

10. No lot owner shall erect or place or cause to be erected any monument without prior approval of location by the Trustees and/or Superintendent.

11. No change of grade will be made without the approval of the Trustees and/or Superintendent.

12. All work done in the cemeteries shall be subject to the approval of the Trustees and/or Superintendent.

13. No bicycles, motorcycles, snowmobiles, off-highway recreational vehicles, horses or other animals shall be permitted in the cemetery.

14. Internments:

- a. Winter burials shall be at the discretion of the Superintendent.
- b. All burials will require 48 hours notice.
- c. All burials will be under direction of the Superintendent.

15. Lots shall be available to residents, past residents and families with town ties, subject to decision of Trustees.

- 16. In case of hardship special consideration may be granted.

Approved August 26, 1992
Boscawen Board of Selectmen

Respectfully Submitted,

Donald F. Welcome, Chairman
Theodore J. Houston, Jr.
Dorothy Sanborn

BOSCAWEN OLD HOME DAY REPORT

The theme for this year's Boscawen Old Home Day was "Boscawen Goes for the Gold." There were bands, antique engines, mini cars, floats, and walkers in the parade, and Channel 12 was there too – getting everything on film (including the wild one driving the golf cart!!). Dave Plourde did a great job being our spokesperson for Channel 12. Dave's role as a teacher came into play when he educated the person from Channel 12 on the proper way to pronounce Boscawen – "Bos-cow-when" for those that are not natives, but all of us natives know the proper way to say it is "Bos-quine!!" Townspeople, friends and relatives were lined up along the streets to watch the parade, and after the parade everyone walked down to the Boscawen Community Church Park to participate in other activities.

One of the big attractions at the park was the dunking booth – Our selectmen, Tom Danko and Ted Houston, and our Chief of Police, Mark Pepler and Sergeant David Croft got a little wet in this activity – But what great fun everyone had trying to dunk them! Thanks guys for being such great sports. Another event that gathered a great crowd was the water soccer game between the police department and the fire department. There were definitely some wet fellows in this game – fortunately the weather was warm. People of all ages participated in our Beano game – It is always a big hit, thanks to our local merchants generous donations. There was also a big turnout for the horseshoe tournament, and the players really enjoyed playing at the community park.

The food booth, with hamburgers and hotdogs and the chicken barbecue were both sellouts. During the chicken barbecue, people enjoyed listening to oldies performed by the band "Souled Out." Another added treat for some, were the pies that were entered in our pie baking contest – These pies were auctioned off – High bidder taking all!! Some of the high bidders did share their prize. The first pie definitely got some high bids, but the bids for second place through 4th place were nothing to be ashamed of. Placings for the pie contest were: 1st place, apple crumb pie – Pam Malcolm; 2nd place, lemon pie – Tammy Pepler; 3rd place, banana split pie – Tammy Pepler; 4th place, apple pie – Mr. Blodgett. Thanks to all the participants for those delicious entries!

The Boscawen Old Home Day Committee extends its sincere thanks to all who helped to make this year's Old Home Day a success. We look forward to seeing everyone again next year. This event is for you, the residents of Boscawen, and we thank you for supporting your Old Home Day Committee – and we welcome you to join the committee to help plan our 1993 Boscawen Old Home Day. Thanks again for your support.

Respectfully Submitted,

Kathleen F. Jaworski, President

BOSCAWEN OLD HOME DAY 1992 FINANCIAL REPORT

1991 OHD Balance Forward	\$2,431.20
---------------------------------	-------------------

1992 Income

Town appropriation	\$1,500.00	
Interest from account	57.14	
1992 OHD	3,062.31	
Pies Auctioned	\$ 22.50	
Teen Dances	102.26	
Food Booth	976.05	
Chicken BBQ	990.00	
T-Shirts	737.50	
Dunk Booth	149.50	
Games	84.50	
Donations	375.00	
Other	<u>20.00</u>	
TOTAL Income	\$5,014.45	<u>\$7,445.65</u>

1992 Disbursements

Service Charge – First NH Bank	\$ 14.52	
Police	135.00	
Prizes & Ribbons	491.60	
Toilets	140.00	
Postage	36.90	
T-Shirts	909.62	
Advertising	96.83	
DJ	250.00	
Entertainment	1,465.00	
Bektash Drums*	\$525.00	
Bektash Minicars*	250.00	
Leapin' Lena	65.00	
Hopkinton Town Band	225.00	
Souled Out (Band)	400.00	
Dunk Tank	275.00	
Food Booth	490.00	
Chicken BBQ	<u>540.64</u>	
TOTAL Disbursements	\$4,845.11	
Balance Forward		\$2,600.54
Account Balance 10/15/92		\$2,600.54

*Bektash profits donated to children's orthopedic hospitals and burn units

CONCORD REGIONAL VISITING NURSE ASSOCIATION

The Concord Regional Visiting Nurse Association continues to offer three major health services to the residents of Boscawen: Home Care, Hospice and Health Promotion.

Home Care Services respond to the health care needs of those patients with acute or chronic illnesses that require skilled professional and para-professional care so they may return to or remain in their homes. Emphasis is on promoting independence and maximum functioning of the patient within the last restrictive setting.

Hospice Services provide professional and para-professional services to the terminally ill patient with a limited life expectancy. The goal is to enhance the quality of the patient's remaining life by helping he/she remain at home in comfort and dignity. Emphasis is on pain and symptom management and skilled intervention to meet the patient's special and physical, emotional and spiritual needs.

Health Promotion Services focus on the low and marginal income families and individuals to prevent illness by professional assessment and screening for health risks and needs, by early intervention to prevent, eliminate, or minimize the impact of illness and/or disability, and by anticipatory guidance and health teaching. Emphasis is on promoting healthy children, families and individuals through early intervention and health teaching. Services rendered in the clinic setting are: child health, family planning, sexually transmitted disease, adult screening, immunizations, and HIV (AIDS) testing and counseling. Home visits are made in crisis situations or when needed health care cannot be given in the clinic. Senior health services are provided at congregate housing sites. Professional and para-professional hourly home services are provided on a private fee-for-service basis. Health education and instruction are part of each home visit or clinic visit.

Anyone in Boscawen may request service; patient, doctor, health facility, pastor, friend or neighbor. All requests are answered, but continuing home care will only be provided with a physician's order.

A call to Concord Regional Visiting Nurse Association (224-4093) is all that is necessary to start services or make inquiries. The CRVNA office is open Monday through Friday from 7:30 a.m. to 4:30 p.m. A nurse is on call for Hospice and Home Care patients; (224-4093) 4:30 p.m. - 7:30 a.m. daily.

Federal regulations specify a charge is applicable to all visits. Fees are scaled for the individual without health insurance and/or who is unable to pay the full charge. However, to fee scale, federal regulations require a financial statement be completed by the patient or responsible person. Town monies subsidize those visits that are scaled or that no fee is collectible.

This agency is certified as a Medicare/Medicaid Provider, licensed by the State of New Hampshire and is a member agency of the United Way of Merrimack County.

Total visits made during October 1, 1991 through September 30, 1992:

	No. of Clients	Visits
Home Care/Hospice	48	1,491
Health Promotion	<u>92</u>	<u>165</u>
Total	140	1,656
12 Senior Health Clinics		
1 Flu Clinic		

REPORT OF THE CONSERVATION COMMISSION

The Boscawen Conservation Commission was active in a wide range of projects during 1992. Our principle focus continues to be the management of the 432 acre Boscawen Town Forest off Queen Street. This year, under the leadership of Rene Bollengier, we completed an Integrated Natural Resource Management Plan for the Town Forest which identifies goals, objectives, and specific work projects for the next five years. This plan was developed in cooperation with the NH Fish & Game Department, which owns the adjacent Hirst Marsh, so that the two properties may be managed as a single unit.

The Commission realized one of its long-standing goals of having over 40 junk cars removed from our Town Forest. The Boscawen Public Works Department provided much assistance in accessing the junk car area, on the edge of a wetland, and the commission used \$2500 in funds from our Town Forest Management Account to contract for the removal of the cars. Many thanks to Charles Jaworski for his long and diligent efforts on this project. Funds from our account were also used to construct a four-car parking area at the entrance to the Town Forest for the added enjoyment of our town. A gate will soon be erected there to restrict vehicle traffic beyond the recently paved section of Weir Road. The parking area will serve as a trailhead for a future system of hiking, skiing, snowmobiling, and nature trails. A new Boscawen Town Forest brochure detailing the history of the property and permitted uses, along with a map and photographs of the property will be available in early 1993. Additional Town forest projects included posting of duck boxes with help from the local Boy Scout Troop, completion of a timber cruise and stand inventory with the assistance of the NH Division of Forests and Lands, final approval of a set of Town Forest Use Policies, and acquisition of several small parcels by a gift of BG Miller Associates.

The commission has continued to monitor conservation easements on several properties. Land Conservation Investment property signs have been erected on two parcels. Currently a baseline document, an easement monitoring tool, is being prepared to aid conservation commission members in managing these easements. We have also worked with the Society for the Protection of NH Forests toward the pending negotiation of several new conservation easements off Route 4. The Commission made 25 copies of the 1992 NH Current Use Guidebook available free of charge to Boscawen landowners. Members were also called upon to review timber harvest operations in town for compliance with state laws.

Members continue to serve on sub-committees and other boards; the work of the Zoning Study Committee was completed last year, ongoing work is being done by the Ad-Hoc Committee, the Heritage Trail Committee, and the Upper Merrimack River Local Advisory Committee (report for this committee filed in this town report). The Commission continues to write its *Conservation Corner* column in the *Boscawen Newsvine*. Each month a different member writes a conservation-related article.

The Boscawen Conservation Commission meets on the 4th Thursday of every month at 7:00 p.m. in the old selectmen's office behind the church. All are welcome.

Members of the Boscawen Conservation Commission during 1992 included: Charles Niebling, Rene Bollengier, Michele L. Tremblay, James F. Colby, Charles Jaworski, Douglas Hartford, Cameron Cadarette, and Denise Pearl.

Respectfully Submitted,

Michele L. Tremblay
Secretary

UPPER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE

1992 has been a busy year for the Upper Merrimack River Local Advisory Committee as we have continued our work under the New Hampshire Rivers Management and Protection Program and the federal Wild and Scenic River Study.

Our primary focus has been to study the river's natural and cultural resources, including their current management and the implications of a potential federal Wild and Scenic River designation.

We have worked with our agency support staff to produce handbooks for each of the upper Merrimack communities which contain recommendations for local actions to better manage and protect the river's resources. These handbooks have been presented to the Boscawen Planning Board for their consideration.

Also, we have helped to produce an education brochure and video about the river, its resources, and the ongoing state and federal study efforts. Copies of the brochure are available at the Boscawen Post Office and the Town Office or through committee members. Brochures will also be available at 1993 Town Meeting. The video is available at both the Main and Branch libraries.

In 1993 we will be wrapping up our work relative to the federal river study. By early summer we will have put together a preliminary recommendation regarding federal Wild and Scenic designation and management. We will bring this proposal to the town for consideration and feedback at that time. We will hold several meetings and briefings to be sure that everyone has had a chance to ask questions and make comments on the proposal. By August we want to have made any necessary changes to the proposal.

By the end of the summer the proposal will be ready for formal consideration by all of the upper Merrimack communities. For Boscawen this will require a vote at Town Meeting in March of 1994 or, if necessary, at a special town meeting in the fall.

Respectfully submitted,

Michele L. Tremblay

For more information contact: Michele L. Tremblay at 796-2615; Roger Sanborn at 796-2719; or John Porter at 753-4328.

1992 ZONING OFFICER'S REPORT

The economy still reflects a slow rate of growth although the two boards have been quite active in their update of Zoning Regulations.

Homes – 4	Garages – 6	Barns & Sheds – 12	Additions 24
	Commercial Additions – 1		
	Industrial Additions – 3		

Mobile Homes

Replacement – 1	New – 3
-----------------	---------

Sub-Divisions

Minor – 1	Major – 1	Lot-Line Adjustments – 0
-----------	-----------	--------------------------

Signs – 8	Miscellaneous – 9	Pools – 2
-----------	-------------------	-----------

Special Exceptions – 7	Site Plan Reviews – 6
------------------------	-----------------------

Variances – 2

Robert Knowlton
Zoning Officer

ZONING BOARD REPORT

Very few appeals were considered by the Zoning Board of Adjustment in 1992. This continues the trend that started in mid 1990, probably due to the state of the economy in general. As time goes on and the economy strengthens the board could experience an increased work load.

Many people do not understand the function of the Zoning Board of Adjustment. In fact, some folks are surprised that a zoning ordinance even exists. The present version of our ordinance was adopted overwhelmingly by the voters in May of 1988.

Our ordinance is a tool that allows Boscawen to more effectively meet the demands of a growing community. It establishes proper uses for property in various zones in town. These uses are listed in the table of uses found in the ordinance and are either allowed by right, allowed by special exception or not allowed at all.

If the use is allowed by right a person only needs a certificate of compliance from the zoning officer. If it is allowed as a special exception a person will be referred to the Zoning Board to hear the case (application). Certain conditions must be met, as per the ordinance and state law.

If a proposed use is not allowed a variance will be required and the case must be referred to the Zoning Board. Variances are much more difficult to attain than Special Exceptions. Certain conditions of the land must exist for a variance to be granted. Finally, the Zoning Board can hear an appeal from an Administrative decision as authorized in RSA 674:33.

This then is the *only authority* the Zoning Board of Adjustment has: Grant a special exception; Grant a variance from terms of the ordinance; Hear an appeal from an administrative decision.

The members of the board (all volunteers) have the authority, under law, to grant appeals subject to stipulated conditions in order to protect neighbors and other members of the community.

The Zoning Board of Adjustment does not have any authority to enforce the ordinance or the special conditions it might stipulate when granting an appeal. That responsibility is properly delegated to the elected Board of Selectmen. The zoning officer is employed by the Selectmen.

Finally, the Planning Board (all volunteers) is responsible for suggesting zoning changes and this year will be asking voters to adopt an updated and improved zoning ordinance on town meeting day. As reported in last year's town report I chaired the subcommittee which came up with proposed improvements to the ordinance. The Planning Board has approved of them, a public hearing was held and now we depend on you, the voter to say yes to the ordinance.

I can assure you that if it is adopted it will be a much improved document, more equitable to every single resident of town.

Respectfully Submitted,
Kenneth Marshall, Chairman

DEATHS REGISTERED IN THE TOWN OF BOSCAWEN, NEW HAMPSHIRE
FOR THE YEAR ENDING DECEMBER 31, 1992

Date of Death	Place of Death	Name of Deceased	Name of Father	Name of Mother
January 3	Boscawen	Angelina Edna Conly	George N. Riel	Celina Dufresne
January 3	Boscawen	Dorothy S. Andrews	Samuel Stillings	Cora E. Hatch
January 8	Boscawen	Helen N. Maclean	George Sullivan	Kate Coleman
January 10	Boscawen	Bernice Goyette	Bernice Banfill	Josie Pratt
January 16	Concord	Dorothy J. Bolduc	Thomas Powers	Marguerite McGann
January 21	Boscawen	William L. Desmarais	Henry Desmarais	Laura Gauthier
January 22	Boscawen	Charolette R. Caron	Wonnie Sparks	Nonnie Wright
January 29	Boscawen	Hazel L. Barrett	Walter F. Hayward	Mattie ---
February 6	Epsom	Paul Paddleford	Frank Paddleford	Medie Girard
February 6	Boscawen	Emeroy W. Smith	James P. Welch	Emeroy Stearns
February 8	Boscawen	Betty E. Mozier	Benjamin Larock	Flora ---
February 9	Boscawen	Evelyn B. Jenkins	Charles H. Trommer	Cora F. Smith
		a/k/a/ Josephine B. Trommer		
February 13	Boscawen	Alice G. Joyce	Charles A. Joyce, Sr.	Nellie G. Lynch
February 16	Boscawen	Joseph A. Lafond	Alfred Lafond	Anaise Turcotte
February 25	Franklin	Marjorie Ann DuBois	Leo Derosia	Ruth Merrill
February 26	Boscawen	Harvey L. Budro	Louis Budro	Clara Poirer
March 1	Boscawen	Florence D. Peterson	Dana Grover	Rosie Home
March 3	Boscawen	Carol Ann Willey	James Davidson	Helen Benson
March 9	Concord	Therese I. Paquette	Albert Corriveau	Alida Dufresne
March 11	Boscawen	Elizabeth Adams Mills	Chancey Adams	Laurinda Coombs
March 14	Boscawen	William H. Tallman, Sr.	Gordon L. Tallman	Marguerite Poore
March 17	Boscawen	Charles Landry, Sr.	Charles Landry	Mary Oulette
March 20	Boscawen	Reginald Paul Moran	Reginald T. Moran	Blanch M. Straw
March 27	Manchester	Paul H. Lyons	Patrick Lyons	Anne Carrecabe
March 27	Boscawen	Rose Poire	Joseph Liberty	Delima Gontier
April 4	Boscawen	Dorothy L. Gilbert	Charles H. Townsend	Elmira Phillips
April 20	Boscawen	Alfred C. Koerber	Conrad Koerber	Lydia McDonald
April 21	Boscawen	Mary Grace Currier	John M. Lynch	Kate F. Carroll
May 1	Boscawen	Beatrice E. Camier	Bernice C. Banfill	Josie Pratt

DEATHS REGISTERED IN THE TOWN OF BOSCAWEN, NEW HAMPSHIRE
FOR THE YEAR ENDING DECEMBER 31, 1992

Date of Death	Place of Death	Name of Deceased	Name of Father	Name of Mother
May 4	Boscawen	Rita M. Robitaille	Stephen J. Robitaille, Sr.	Isola Loranger
May 5	Boscawen	Arthur E. Rounds	Earl N. Rounds	Nellie Hickey
May 6	Boscawen	Victoria Chorzepa	Andrew Chrusciel	Elizabeth Lech
May 7	Boscawen	Joseph A. Lesmerises	Albert Lesmerises	Marie LeClair
May 13	Boscawen	Alice M. Allaire	George E. Rothwell	Zella M. Tyler
May 17	Boscawen	Calvin J. Bassett	Whitman S. Bassett	Mabel T. Jordan
May 19	Manchester	Annie Ripley	George E. Lancaster	Lillian Anderson
May 24	Boscawen	Beulah V. Neal	William H. Herbert	Elizabeth F. Sargent
May 30	Boscawen	Ernie L. Jesseman	Ira Jesseman	Emma Bell
June 2	Boscawen	Allen Eugene Gross	John Edward Gross	Minnie Small
June 12	Boscawen	F. Gordon Kimball	Benjamin F. Kimball	Anne Hill
June 14	Boscawen	Marion C. Fowler	George F. Richardson	Mary E. Barton
June 24	Concord	Rachel Dunbar	Robert King	Delia Odette
June 30	Boscawen	William A. Anderson	Axel E. Anderson	Elizabeth ---
July 1	Boscawen	Frank Maxim	Jacob Maxim	Nellie Bumpus
July 6	Boscawen	James R. Foote	George Foote	Grace Fraser
July 11	Boscawen	Delia M. Simoncau	Joseph Masse	Marie Tardif
July 14	Manchester	Linda Carol Morton	Robert J. Tracy	Barbara C. Currier
July 22	Boscawen	Mabel F. Emerson	Richard Hoyt	Mabel Dennett
July 28	Boscawen	Francesco Pisani	Dominic Pisani	Theresa Caputo
July 30	Boscawen	Hazel Abbott	Herbert B. Davis	Mabel Maloon
August 1	Boscawen	Kathryn Towne	Charlie J. Fletcher	Cora D. Warren
August 5	Boscawen	Dawn I. Woods	Channing Fifield	Edith Brett
August 9	Boscawen	Eloise Luna Strobbridge	Henry Vondell	Florence Blood
August 12	Boscawen	Hortense H. Cote	Samuel Hayward	Flora H. Cook
August 18	Boscawen	Gertrude A. Sorel	Charles Roper	Mary Salmon
August 20	Boscawen	Dorothy A. Bain	Frederick Young	Sarah Fox
August 23	Boscawen	Ann Soke	Charles Robinson	Mary Bushey
August 24	Boscawen	Doris Rand	Fred R. Rand	Bessie ---
August 27	Boscawen	Armande M. Seymour	Jean Dallaire	Leda LaChance

DEATHS REGISTERED IN THE TOWN OF BOSCAWEN, NEW HAMPSHIRE
FOR THE YEAR ENDING DECEMBER 31, 1992

Date of Death	Place of Death	Name of Deceased	Name of Father	Name of Mother
August 28	Concord	Thomas F. Considine, Jr.	Thomas F. Considine	Agnes McDonough
August 28	Concord	Barbara M. McMahon	Frank Garland	Catherine Brann
August 29	Boscawen	Pauline W. Callahan	Arthur Oyston	Lillian Clowell
September 4	Boscawen	Winnifred A. Hart	Eugene Plummer	Alice Allen
September 6	Andover	Jessie F. Morgan	Edgar L. Grant	Jessie K. Prior
September 19	Boscawen	Gladys C. Fournier	Weston Johnson	Inez Chase
September 21	Boscawen	Eugene S. Marston	Sheldon Marston	Georgie Garland
September 22	North Carolina	Carrie MacIntyre Young	Daniel MacIntyre	Mary Drew
September 23	Boscawen	Robert H. Lougee	Robert J. Lougee	Stella Hillsgrove
September 24	Boscawen	Chester C. Chase	Arthur Chase	Jennie Horn
September 24	Boscawen	Helen Malvenan	William Perkins	Estelle Gibbons
October 7	Concord	William M. Preve, Sr.	Ovila F. Preve	Emma Roy
October 20	Boscawen	Amelia R. Crosby	Walter A. Crane	Carrie White
October 20	Franklin	Annie Evelyn Boot	George C. Park	Annie F. Gardner
October 21	Boscawen	Antoinette G. Tuck	Henri Dussault	Hortense Lafreniere
October 21	Boscawen	Mildred L. Daniels	Peter Isabelle	Gertrude Simmons
October 29	Boscawen	Hazel LaCasse	Alphonse LaCasse	Emma Wykes
November 2	Concord	Wesley W. Gifford	Merton Gifford	Inez Belle Morse
November 16	Boscawen	Helen M. Gill	Edwin P. Fogg	Lena Cook
November 30	Boscawen	Jamie S. McGirr	Edward J. McGirr	Patricia C. Partridge
December 3	Boscawen	Bernice M. Templeton	Henry W. Morrill	Mary Stevens
December 17	Boscawen	Doris P. Greer	William J. Porter	Annette L. Haney
December 20	Boscawen	Jeannette Barbin	Romeo J. Barbin	Irene Gregoire
December 22	Boscawen	Doris L. Rose	Harry Podell	Adelaide Friedlander
December 23	Boscawen	William McGurn	William McGurn	Katherine Enterman

I hereby certify that the above return is correct according to the best of my knowledge and belief.

Barbara M. Holmes, Town Clerk

**BIRTHS REGISTERED IN THE TOWN OF BOSCAWEN, NEW HAMPSHIRE
FOR THE YEAR ENDING DECEMBER 31, 1992**

Date of Birth	Place of Birth	Name of Child	Name of Father	Name of Mother
March 29	Concord	Erika Lynne Jenkins	Danny Edward Jenkins	Peggy Marie Boyd
April 1	Concord	Jessica Lauren Colby	Tab Rene Colby	Melissa Beth Stevener
April 9	Concord	Dalton Matthew Poliquin	Alan Anthony Poliquin	Susan Marie Bourgeois
April 21	Concord	Chrissy Lee Sawyer	Dana Keith Sawyer	Lisa Marie Clarke
April 25	Concord	James Scott Fournier	John Scott Fournier	Terri Lynn Miller
May 24	Franklin	Samuel Joseph Randlett	David Damon Randlett, III	Shawne Michelle Morrill
May 28	Concord	Ilise Tia Hardwick	John Hamilton Hardwick	Kimberley Ann Bryne
June 1	Concord	Joshua Joseph Cate	Wilbur Ernest Cate, Jr.	Elaine Claire Lavoie
June 4	Concord	Katie Lynn Gilpatrick	Bradford Wayne Gilpatrick	Kimille Jean Osgood
June 12	Concord	Rebecca Lynn Miller	Todd Alan Miller	Marla Marie Gonyer
June 16	Concord	Jonathan Richard Raymond	Brian Curtis Raymond	Jane Elizabeth Murphy
June 18	Concord	Amber Grace Willey	Garry Marshall Willey	Cindy Lynn Fricke
June 23	Concord	Miles Scott LaCroix	Scott Alan LaCroix	Tania Helen Deinhardt
July 9	Concord	Michael Bernard Lambert	William Robert Lambert	Cheryl Anne Ouellette
July 11	Concord	Andrew Carey Harmon	William Michael Harmon	Kathleen Theresa Carey
August 14	Concord	Ashley Dawn Smart	Thomas Edward Smart	Michelle Dawn Shibbes
August 24	Concord	Rachel Jaclyn Chase	Brian Scott Chase	Rhonda Susan Pillsbury
September 5	Concord	Chelsie Ann McKerley	Jeffrey Allen McKerley	Devra Joan Whitcher
September 8	Concord	Emily Rose Sweezy	Jeffrey Gilson Sweezy	Pamela Jean Farrell
September 14	New London	Daniel Lawson Hewey	Richard Earl Hewey, Sr.	Linda Ann LeClair
September 16	Concord	Jacob Aaron Godsey	John Ervin Godsey	Melanie Lee Baker
October 3	Concord	Chantelle Victoria Stickney	Donald Edward Stickney, Jr.	Jill Ann Thibodeau
October 11	Concord	Daniel James Flood	William Leonard Flood	Robin Lee Gatchell
November 2	Concord	Ann Kingsbury Huckins	James Brockway Huckins	Barbara Ann Boulton
November 25	Concord	Benjamin Mark Simpson	Mark Wayne Simpson	Karen Lee Riel
December 9	Concord	Jacob McCarthy Ford	Stephen James Ford	Bettina McCarthy

I hereby certify that the above return is correct according to the best of my knowledge and belief.

Barbara M. Holmes, Town Clerk

**MARRIAGES REGISTERED IN THE TOWN OF BOSCAWEN, NEW HAMPSHIRE
FOR THE YEAR ENDING DECEMBER 31, 1992**

Date of Marriage	Name of Groom	Residence of Groom	Surname of Bride	Residence of Bride
February 22	Ellsworth Ross Morton	Boscawen	Linda Carol Thurber	Boscawen
March 21	Gregory Nathan Mock	Webster	Tracy Lynn Ham	Boscawen
April 3	James Ivan Crossman	Boscawen	Pamela Anne Bourrie	Penacook
April 26	Charles Todd Smith	Boscawen	Kathyn Ann Kimball	Pittsfield
May 2	Kerry L. Connor	Boscawen	Rhonda J. Dean	Boscawen
May 2	Marc Roland Bourque	Manchester	Kelly Leigh Miner	Boscawen
May 8	Anthony J. Martin	Boscawen	Linda A. Larlee	Boscawen
May 9	Leonard Alan Miner, Jr.	Boscawen	Lea Anne Ford	Concord
May 29	Walter Daniel Moody	Boscawen	Gail Susan Smart	Boscawen
May 30	Charles Robert Houston	Boscawen	Wendy Elaine Fauser	Boscawen
June 13	James Clifford Jankauskas	Boscawen	Mary Elizabeth Croak	Boscawen
July 3	Timothy David McGuire	Boscawen	Doreen Ann Smith	Boscawen
July 4	Glenn Joseph Crane	Concord	Sharon Elaine Glover	Boscawen
August 15	Mark A. Fay	Manchester	Margaret M. Considine	Boscawen
September 5	Sydney A. Ellis	Boscawen	Thelma B. Tinker	Boscawen
September 12	John Kenneth Silver	Boscawen	Karla Leigh Houston	Boscawen
September 19	Christopher Walter Silver	Salisbury	Donna Lee Huckins	Boscawen
September 19	Marcus Allen John	Boscawen	Kristen Lee Dunsmore	Concord
October 8	Ricky C. Adams	Concord	Mary R. Adams	Boscawen
December 19	Ronald P. Roy	Boscawen	Daphne Marie Drapeau	Boscawen

I hereby certify that the above return is correct according to the best of my knowledge and belief.

Barbara M. Holmes, Town Clerk

PENACOOK-BOSCAWEN WATER PRECINCT
COMMISSIONERS' REPORT

1992 continued to be a busy year with the completed installation of the water meters and backflow preventors according to Boca Code. In reference to the water meters and outside readers (black box), if for any reason they need to be moved please contact the water precinct at 796-2206 or 796-2207 and they will be moved for you at no charge. Do not attempt to move them yourself, they are computer read and moving them can effect the readings. There will be a fine if they are disturbed.

After nearly one year of readings, it has been determined that the precincts water consumption is lower than estimated. As a result we have been able to scale down the estimated cost of the Water Filtration Plant to approximately 2.6 million. This figure includes the tank and still leaves capability for future growth. We are in compliance to date with Federal and State requirements regarding the filtration plant. The engineers and commissioners have worked diligently to accomplish this result.

May we also add, due to the fine work of the water precinct who installed the meters under sometimes very difficult conditions, they still were able to accomplish the meter installation program under budget.

Respectfully Submitted,

Charles Scheys, Sr.
James Hewey, Sr.
Everett Blaise

WATER COMMISSIONERS

Commissioners	Term Ends
James Hewey, Sr.	1993
Charles Scheys, Sr.	1994
Everett Blaise	1995

PENACOOK-BOSCAWEN WATER PRECINCT WARRANT FOR ANNUAL MEETING

To the inhabitants of Penacook-Boscawen Water Precinct in the County of Merrimack and the State of New Hampshire, qualified to vote in Precinct affairs.

You are hereby notified to meet at the Boscawen Town Hall in Boscawen in said Precinct on the 30th day of March, 1993 at 7:30 o'clock in the evening, to act upon the following subjects:

1. To choose all necessary Precinct Officers for the ensuing year.
2. To see if the Precinct will vote to raise and appropriate the sum of \$2,600,000 for the construction, original equipping and engineering of a new Water Filtration Plant and to authorize the issuance of not more than \$2,600,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the Precinct Officers to issue and negotiate such bonds or notes and to determine the rate of interest thereon. (2/3 Ballot Vote Required)
3. To hear the reports of the Precinct Officers and pass any vote relating thereto.
4. To see if the Precinct will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the Water Precinct Backhoe Capital Reserve Fund previously established.
5. To see if the Precinct will vote to raise and appropriate the amounts listed in the budget for 1993.
6. To see if the Precinct will vote to authorize the Precinct Commissioners to apply for, receive and expend federal and state grants which may become available during the course of the year, in accordance with RSA 31:95-b and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Precinct may legally appropriate money.
7. To authorize the Precinct Commissioners to borrow money in anticipation of Precinct Taxes and other revenues for the year and to issue notes therefore at such time within one year and at such place the Precinct Commissioners shall determine.
8. To see if the Precinct will vote to give the Commissioners authority to transfer any unexpended balances of money from one appropriation to another.
9. To see if the Precinct will vote to give the Commissioners authority to exchange a parcel of Precinct property for other property to be the suitable site for the new water storage tank installation as needed for system line pressurization and distribution improvements, on a property for property basis.
10. To see if the Precinct will vote to give the Commissioner's authority pursuant to RSA 38:14-a to acquire whatever easements and lands as are necessary to comply with existing orders requiring the eventual construction of the new water filtration plant.

11. To see if the voters of the Penacook-Boscawen Water Precinct will vote to establish Precinct bylaws to require:

a. that any proposed changes to either rules, or rates, or regulations governing the Precinct must be presented at either the Annual Meeting of the Precinct or at a duly called Special Meeting of the Precinct, and

b. that a majority of the voters of the Precinct at the meeting must vote to accept such a proposed change. (by petition)

12. To see if the voters of the Penacook-Boscawen Water Precinct will vote to adopt the provisions of the Municipal Budget Law. (by petition)

13. To see if the voters of the Penacook-Boscawen Water Precinct will vote to require Precinct counsel to discover whether the Precinct is a village district, and to make his findings known to Precinct voters. (by petition)

14. To see if the voters of the Penacook-Boscawen Water Precinct will vote to elect six (6) members-at-large to serve on the budget committee in accordance with RSA 32:2, of the Municipal Budget Law, and to choose those members for the ensuing year. (by petition)

15. To transact any other business which may legally come before the meeting.

Given under our hands and seal the 10th day of February, 1993.

Charles B. Scheys, Sr.
James E. Hewey, Sr.
Everett J. Blaise

A true copy of Warrant: Attest

Charles B. Scheys, Sr.
James E. Hewey, Sr.
Everett J. Blaise

PENACOOK-BOSCAWEN WATER PRECINCT 1993 BUDGET

	Actual Expenditures Prior Year	Commissioners Budget Current Year
Superintendent's Salary	\$ 18,809.23	\$ 18,809.00
Clerical Salary	7,503.29	7,500.00
Commissioners Salary	4,500.00	4,500.00
Pumping Station	8,114.56	9,000.00
Pumping Station Supplies & Exps.	4,210.57	3,000.00
Purification Supplies & Exps.	7,409.85	8,500.00
Propane & Fuel	1,876.53	2,000.00
Power Purchased	12,998.36	15,000.00
Telephone	2,124.65	2,000.00
Meter Reading Labor	560.60	1,200.00
Distribution Labor	4,449.28	6,500.00
Distribution Supplies & Exps.	309.85	500.00
Repairs to Mains	8,122.00	7,000.00
Repairs to Services	7,207.31	5,500.00
Repairs to Hydrants	2,939.16	3,500.00
Repairs to Meters	746.72	1,000.00
Commercial Supplies & Exps.	3,950.08	5,500.00
Payroll Expenses (Soc. Sec. & Retire.)	5,334.07	5,500.00
Property Taxes	1,233.57	1,500.00
Legal & Audit	9,094.23	9,000.00
Insurance	6,053.00	7,000.00
Truck & Equipment Exps.	2,940.32	3,500.00
Group Insurance (Blue Cross)	9,264.33	12,000.00
Repairs to Structures	-0-	400.00
Repairs to Water Storage	-0-	200.00
New Mains to Replacement of Old Mains	-0-	5,000.00
New Services	-0-	1,000.00
Hydrants & Meters	-0-	1,500.00
Engineering	-0-	3,000.00
Surveying	-0-	1,000.00
Capital Outlay:		
Engineering Water Treatment Plant	21,252.33	20,000.00
Principal of Debt	12,500.00	12,500.00
Interest on Debt	1,768.69	1,056.44
Capital Reserve Fund – by Taxation	10,000.00	
TOTAL APPROPRIATIONS OR EXPENDITURES	\$175,272.58	\$185,165.44

INDEPENDENT AUDITOR'S REPORT

Vachon, Clukay & Co., P.C.

Certified Public Accountants

45 Market Street

Manchester, New Hampshire 03101

Board of Commissioners

Penacook and Boscawen Water Precinct

We have audited the accompanying balance sheets of the Penacook and Boscawen Water Precinct as of December 31, 1992 and 1991, and the related statements of income and retained earnings, and cash flows for the years then ended. These financial statements are the responsibility of Precinct Officials. Our responsibility is to express an opinion on the financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly in all material respect the financial position of the Penacook and Boscawen Water Precinct as of December 31, 1992 and 1991, and the results of its operations and its cash flows for the years then ended, in conformity with generally accepted accounting principles.

Vachon, Clukay & Co., P.C.

January 23, 1993

**INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION**

Vachon, Clukay & Co., P.C.
Certified Public Accountants
45 Market Street
Manchester, New Hampshire 03101

Board of Commissioners
Penacook and Boscawen Water Precinct

Our report on our audit of the basic financial statements of the Penacook and Boscawen Water Precinct for 1992 and 1991 appears on the first page of these financial statements. That audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of budgetary expenses is presented for additional analysis and is not a required part of the basic financial statements of the Penacook and Boscawen Water Precinct. The schedule of budgetary expenses is presented in accordance with the requirements of the New Hampshire Department of Revenue Administration which differ from generally accepted accounting principles. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Vachon, Clukay & Co., P.C.

January 23, 1993

PENACOOK AND BOSCAWEN WATER PRECINCT BALANCE SHEETS

December 31, 1992 and 1991

ASSETS

	1992	1991
CURRENT ASSETS:		
Cash (Note 1)	\$ 67,069	\$ 3,234
Taxes receivable	70,985	261,572
Accounts receivable	40,361	4,448
Due from other governments	10,000	
Inventories	3,414	3,414
Prepaid expenses	275	275
Deposits	<u>350</u>	<u>350</u>
TOTAL CURRENT ASSETS	192,454	273,293
 PROPERTY, PLANT AND EQUIPMENT (Note 2):		
Utility plant in service	1,439,993	1,378,588
Less: Accumulated depreciation	<u>581,949</u>	<u>552,326</u>
TOTAL PROPERTY, PLANT AND EQUIPMENT, net	<u>858,044</u>	<u>826,262</u>
	<u>\$1,050,498</u>	<u>\$1,099,555</u>

LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGS

CURRENT LIABILITIES:		
Accounts payable	\$ 2,615	\$ 3,290
Accrued liabilities	34,236	50,517
Current portion of long-term debt	<u>12,500</u>	<u>12,500</u>
TOTAL CURRENT LIABILITIES	<u>49,351</u>	<u>66,307</u>
 LONG-TERM DEBT,		
net of current portion (Note 3)	<u>12,500</u>	<u>25,000</u>
 CONTRIBUTIONS:		
In aid of construction	30,680	29,168
Municipal investment	<u>186,600</u>	<u>186,600</u>
TOTAL CONTRIBUTIONS	<u>217,280</u>	<u>215,768</u>
 RETAINED EARNINGS:		
Reserved for Capital Reserve Fund	10,000	
Unreserved	<u>761,367</u>	<u>792,480</u>
TOTAL RETAINED EARNINGS:	<u>771,367</u>	<u>792,480</u>
	<u>\$1,050,498</u>	<u>\$1,099,555</u>

See notes to financial statements

**PENACOOK AND BOSCAWEN WATER PRECINCT
STATEMENTS OF INCOME AND RETAINED EARNINGS
Years Ended December 31, 1992 and 1991**

	1992	1991
OPERATING REVENUES:		
Rental income	\$ 97,223	\$102,170
Metered income	9,177	22,723
Taxes	77,157	353,289
Miscellaneous	<u>492</u>	<u>1,724</u>
TOTAL OPERATING REVENUES	184,049	479,906
OPERATING EXPENSES	<u>203,393</u>	<u>155,423</u>
INCOME (LOSS) FROM OPERATIONS	<u>(19,344)</u>	<u>324,483</u>
OTHER INCOME (EXPENSE):		
Interest expense	<u>(1,769)</u>	<u>(2,560)</u>
NET INCOME (LOSS)	(21,113)	321,923
RETAINED EARNINGS, beginning of year	<u>792,480</u>	<u>470,557</u>
RETAINED EARNINGS, end of year	<u>\$771,367</u>	<u>\$792,480</u>

See notes to financial statements

PENACOOK AND BOSCAWEN WATER PRECINCT
STATEMENTS OF CASH FLOWS
Years Ended December 31, 1992 and 1991

	1992	1991
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 70,980	\$132,414
Cash received from taxes	267,744	86,343
Cash paid to suppliers and employees	<u>(190,727)</u>	<u>(83,311)</u>
Net Cash Provided (Used) by Operating Activities	<u>147,997</u>	<u>135,446</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal paid on long-term debt	(12,500)	(17,500)
Interest paid on long-term debt	(1,769)	(2,560)
Acquisition and construction of capital assets	(61,405)	(169,304)
Capital contributions	1,512	1,078
Amount paid to capital reserve fund	<u>(10,000)</u>	<u> </u>
Net Cash Used by Capital and Related Financing Activities	<u>(84,162)</u>	<u>(188,286)</u>
Net Increase (Decrease) in Cash	63,835	(52,840)
CASH, beginning of year	<u>3,234</u>	<u>56,074</u>
CASH, end of year	<u>\$67,069</u>	<u>\$3,234</u>
RECONCILIATION OF NET OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Net Operating Income (Loss)	(\$19,344)	\$324,483
ADJUSTMENTS TO RECONCILE NET OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Depreciation	29,623	29,035
Change in assets and liabilities:		
(Increase) decrease in taxes receivable	190,587	(260,862)
(Increase) decrease in accounts receivable	(35,913)	(1,478)
Increase (decrease) in accounts payable	(675)	
Increase (decrease) in accrued liabilities	<u>(16,281)</u>	<u>44,268</u>
	<u>\$147,997</u>	<u>\$135,446</u>

See notes to financial statements

**PENACOOK AND BOSCAWEN WATER PRECINCT
NOTES TO FINANCIAL STATEMENTS
December 31, 1992 and 1991**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Penacook and Boscawen Water Precinct conform to generally accepted accounting principles as applicable to governments which operate utilities that are financed and accounted for in a manner similar to private business enterprises, except as indicated.

Financial Reporting Entity

The Penacook and Boscawen Water Precinct (the Precinct) was incorporated in 1891 to provide water for domestic, mercantile and industrial usage in portions of the Town of Boscawen, New Hampshire and the Penacook section of the City of Concord, New Hampshire. The Precinct operates under the direction of an elected Board of Commissioners.

Basis of Accounting

The Precinct's financial statements have been prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when they are incurred. Interest on General Obligation Debt is recognized when due rather than when incurred in accordance with State requirements. The Precinct believes that the effects of this departure is immaterial to these financial statements.

Assets, Liabilities and Equity

Inventory of Materials – Inventories of materials consist of water system materials and supplies and are valued-at cost.

Utility Plant In Service and Depreciation – Utility plant in service is stated at cost. Depreciation is provided over the estimated useful lives of the various components using the straight-line method. Estimated useful lives are as follows:

	Years
Building and Structures	40
Standpipes	30
Mains, Hydrants and Services	30-50
Other Equipment	5-20

Although still in use, fully depreciated assets are removed from the accounts. Depreciation expense was \$29,623 in 1992 and \$29,035 in 1991.

Contributions In Aid of Construction – Funds are received from developers for construction and are recorded as contributed capital. Contributions in aid of construction were \$1,512 in 1992 and \$1,078 in 1991.

Cash – The Precinct's cash at December 31, 1992 consists of deposits with a book balance of \$67,069 and a bank balance of \$84,300. The bank balance is fully insured by federal depository insurance.

NOTE 2 – UTILITY PLANT IN SERVICE

A summary of utility plant in service component balances at December 31, 1992 and 1991 is as follows:

	1992	1991
Water Supply Land	\$ 47,834	\$ 47,834
Water Supply Structure	3,592	3,592
Pumping Station Structure	57,390	57,390
Water Storage Structure	258,628	258,628
Water Department Garage	18,249	18,249
Filtration Plant	6,781	
Pumping Station Equipment	58,987	58,987
Mains	516,634	516,634
Services, Hydrants and Meters	249,596	209,443
Engineering	33,972	33,972
Other Equipment	16,424	16,424
Construction in Progress	<u>171,906</u>	<u>157,435</u>
Total	1,439,993	1,378,588
Less Accumulated Depreciation	<u>581,949</u>	<u>552,326</u>
Net	<u><u>\$858,044</u></u>	<u><u>\$826,262</u></u>

NOTE 3 – LONG-TERM DEBT

Under State law, long-term debt is a direct obligation of the Precinct for which its full faith and credit is pledged, and is payable from taxes levied on all taxable property located in the Precinct.

Following is a summary of long-term debt transactions of the Precinct for the year ended December 31:

	1992	1991
Long-Term debt, January 1,	\$37,500	\$55,000
Debt Retired	<u>(12,500)</u>	<u>(17,500)</u>
Long-Term Debt, December 31,	<u><u>\$25,000</u></u>	<u><u>\$37,500</u></u>

Debt Payable at December 31, consists of the following:

	1992	1991
\$250,000 Water Bond Issue of 1974. Payable in annual installments of \$12,500 through May, 1994. Interest payable semi-annually at rates from 4.85% to 5.65%	\$25,000	\$37,500
Less Current Maturities Included in Current Liabilities	<u>12,500</u>	<u>12,500</u>
	<u><u>\$12,500</u></u>	<u><u>\$25,000</u></u>

The annual requirements to amortize the outstanding debt as of December 31, 1992, including interest payments of \$1,407 are as follows:

Year Ended December 31,	Amount
1993	\$13,556
1994	12,851

NOTE 4 – PROPERTY TAXES

The Precinct is empowered by State law to raise taxes based upon the valuations of real property located within its boundaries. The property taxes are collected by the municipal governments of Boscawen and Concord. In 1992 tax levies from Boscawen and Concord were \$66,685 and \$4,397 respectively.

PENACOOK AND BOSCAWEN WATER PRECINCT
SCHEDULE OF BUDGETARY EXPENSES
BUDGET AND ACTUAL
Year Ended December 31, 1992

	Budget	Actual	Variance Favorable (Unfavorable)
BUDGETARY EXPENSES:			
Current:			
Superintendent's salary	\$ 18,809	\$ 18,809	
Clerical salary	7,500	7,503	(\$3)
Commissioner's salary	4,500	4,500	
Equipment repair labor		133	(133)
Pumping station labor	9,500	8,115	1,385
Pumping station supplies and expenses	2,500	4,211	(1,711)
Purification system supplies and expenses	10,000	7,410	2,590
Propane gas and oil	1,500	1,876	(376)
Purchased power	14,000	14,500	(500)
Telephone	1,900	2,125	(225)
Distribution labor	9,000	4,449	4,551
Meter reading labor		561	(561)
Other distribution supplies and expenses	500	310	190
Repairs to distribution structure	400		400
Repairs to mains	5,500	8,122	(2,622)
Repairs to water storage equipment	500		500
Repairs to services	4,000	7,207	(3,207)
Repairs to hydrants	2,500	2,939	(439)
Repairs to meters	1,500	747	753
Commercial supplies and expenses	5,500	3,950	1,550
Payroll expenses	5,500	5,333	167
Property tax	1,500	1,234	266
Group insurance	9,000	9,264	(264)
Legal and audit	9,000	9,094	(94)
Insurance	7,500	6,053	1,447
Truck and equipment expenses	3,500	2,808	692
Engineering	36,537	36,537	
Surveying	5,980	5,980	
Engineering water treatment plant	20,000	21,252	(1,252)
Capital reserve fund	10,000	10,000	
Meter purchase and installation	40,153	40,153	
Debt Service:			
Principal of general obligation debt	12,500	12,500	
Interest on general obligation debt	<u>1,769</u>	<u>1,769</u>	
	<u>\$262,548</u>	<u>\$259,444</u>	<u>\$3,104</u>

